

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional emount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shell be a llen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

ment Lien Creditors. - The lien Imposed by section 6321 shall not be valid es egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

n Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State. In which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property

eubject to the lien is situeted; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of eubparagraph (A), or (C) Wilh Recorder Of Deeds Of The District Of Columbia-

In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the IIen is situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the lime the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the restdence of a taxpayer whose residence is without the United Stales shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of Ilen

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. — For purposes of this

- (1) General Rule. Unless notice of lien is refiled In the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filled on the dete on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.
- (2) Place For Filling. A notice of lien refiled during the required refiling period shell be effective only -(A) If-
 - (I) such notice of Ilen is refiled in the office in which the prior notice of lien was filed, and
 - (II) In the case of real property, the fact of refling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien Is also filled in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means .

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the essessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later then 30 days efter the day on
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and thet is in eccordance with such requirements relating to terms, conditions, end form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-
- (2) Disclosure of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such ilen may be disclosed to any person who furnishee satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in euch property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Federal lax	k Lien Under	' Internal	Heve	enue Laws	
District		Serial Numb	er	<u>, , , , , , , , , , , , , , , , , , , </u>	For Op	tional Use by Recording Office	_
Вя	ALTIMORE, N	10	529016	525			
Code, notice been assesse ment of this there is a lier	is given that the against the liability has be in favor of the	321, 6322, and 6323 axes (including inte following-named tareen made, but it refee United States on a taxpayer for the amount, and costs that may	rest and penali spayer. Demand nains unpaid. T all property and	iles) have il for pay- linerefore, rights to			
Name of Taxpay	yer DAVID (3 BENSON			÷	CEIV ROUJ	
	PO BOX 486 CHESTER, MI			<u>-</u>		COUNTY COUNTY	
less notice of I	len le reflied by th	ATION: With respect to eac e date given in column (e certificate of release as de), this notice shall,	on the day		് ശ ്	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refiling (9)	lor	Unpaid Balance of Assessment (f)	- -
1Ø4Ø	12/31/89	220-32-1961	Ø5/21/9Ø	Ø6/2Ø	796	4332.73	
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· · · · - · ·							
Place of Filing		-	<u> </u>			•	 }}
	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	То	tal \$	4332.73 	- -
This notice was	prepared and si	gned atBALT	IMORE, MD	<u> </u>		, on th	nis,
	y of <u>August</u>	, 19 <u>9ø</u> .					_ (
Signature	Bush	A	Title	1	MANAGI	ER	<u> </u>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Z).

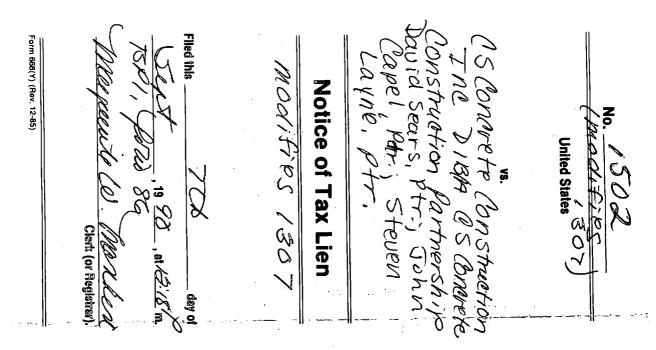
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Department of the Treasury - Internel Revenue Service

Certificate of Release of Federal Tax Lien

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District		Sei	ial Numb	er		For U	Jse by Recording Office
B4	ALTIMORE, 1	1D		529016	525		
of the Internal I ell statutory ed taxes and addi notice of interna	Revenue Code had ditions. Therefor tions hes been real revenue tax lies authorized to n	ave been satisf e, the lien prov eleased. The p n was filed on	led for the rided by Co proper offic	rements of section taxes listed belowed section 6321 cer in the office september the release of the	w and for for these where the OA		CLERK, CIRCUIT COURT 95 JU# @3 AM IO: 27 QUEEN ARNE'S COUNTY
Neme of Taxpay	^{/er} david G 1	BENSON					ECEIVE DIRCUIT 293 AM RNE'S (
	PO BOX 486 CHESTER, M	21619-	0486			,	RECEIVED CIRCUIT COURT ©3 AM IO: 27 ARNE'S COUNTY
COURT RECO Liber tsp1	ORDING INF(Page 86	RMATION: UÇC N n/a	Ð.	Serial No 1501	а		
Kind of Tax (a)	Tax Period Ended (b)	Identifying N	lumber	Date of Assessment (d)	Last Da Refil (e)	ing	Unpaid Balance of Assessment (f)
1040 ******	12/31/89 *****	220-32 ******		05/21/90 ******	06/20/ ******		4332.73 \$**********
		·					
Place of Filing	QUEEN	OF THE C ANNE'S C EVILLE,	YTNUO	COURT 617		Total	\$ 4332.73
This notice was	pr e pared and si	gned at	BALTI	MORE, MD_		· · · · · · · · · · · · · · · · · · ·	, on this,
the 13th day	of June	, 19 <u>95</u>					
Signature	Ulli			Title	Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglecte or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

- Sec. 6322, Period Of Lien.
- Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.
- Sec. 6323. Validity and Priority Against Certain Persons.
 - (a) Purchaser's, Holders Of Security Interests, Mechanic's Liemors, And Judgment Lien Creditors. The lien imposed by section 6321 shinch be valid as against any purchaser, holder of a securinterest, mechanic's lienor, or judgment lien creditor until notil thereof which meets the requirements of subsection (f) head filled by the Secretary.
 - (1) Place For Filling Notice; Form.—
 - (1) Place For Filing The notice referred to in sultage.

(A) Under State Laws

- (i) Real Property In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (II) Personal Property In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the Ilen is situated;
- (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whonever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property in the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (8), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice reterred to in eubection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- I. Securitiee
- 2. Motor vehicles



Lien # 1502

- (g) **Refliing Of Notice.** For purposes of this section
- (1) **General Rule.** Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refliing period, such notice of lien shall be treated as filed on the date or which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** A notice of lien refiled during the required refiling period shall be effective only

(A) If -

- (i) such notice of lien Is refiled in the office in which the prior notice of Ilen was filed, and
- (II) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner preecribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period" means.

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for each notice of lien.

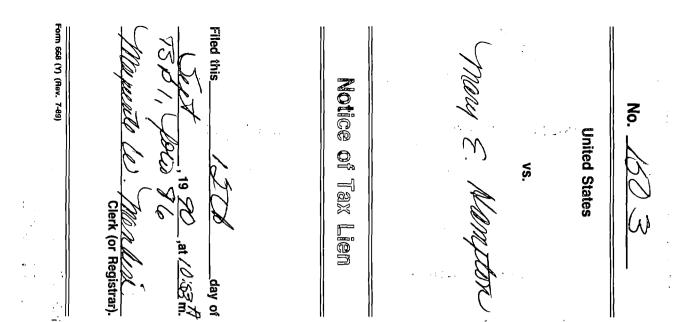
Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) **Release Of Lien.** Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the dey on which
- (1) Liability Satisfied or Unenforceable. The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatlefied or has become legally unenforceable; or
- (2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.
- Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.
- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —
- (2) Disclosure of amount of outstanding ilen. If a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to appears on who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. December 1985) District Serial Number For Optional Use by Recording Office 5290 17258 Baltimore As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien In favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrue. Name of Taxpayer C S Concrete Construction Inc., DBA C S Concrete Construction Partnership David Sears, Ptr., John Capel, Ptr., Steven Layne, Ptr. Residence 113 Brown Street Centreville, MD 21617 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Unpaid Balance Tax Period Date of **Last Day for** Kind of Tax Refiling of Assessment Ended **Identifying Number** Assessment (d) (f)(a) (b) (c) (e) 11/09/87 12/09/93 3,341.45 941 12/31/85 52-1426550 941 06/30/86 52-1426550 11/09/87 12/09/93 3,214.85 12/09/93 941 09/30/86 52-1426550 11/09/87 3,198.09 941 12/31/86 52-1426550 11/09/87 12/09/93 3,179.98 03/31/87 11/09/87 12/09/93 3,162.62 941 52-1426550 941 06/30/87 52-1426550 11/09/87 12/09/93 2,930.92 2,094.71 940 12/31/86 52-1426550 11/16/87 12/16/93 This lien is filed to modify lien number 528900156 recorded January 17, 1989, in Book TSP. Page by reflecting a new or proper name. Place of Filing Clerk of the Circuit Court \$ 21,122.62 Queen Anne's County Total Centreville, MD 21617 This notice was prepared and signed at ___Salisbury, Maryland RECEIVED CLERK, CIRCUIT COURT 7 5 day of <u>September</u>, 19 90 1990 SEP -7 PM 12: 18 QUEEN ANNE'S COUNTY Signature Title Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-468, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

It eny person liable to pay any tax neglects or refuses to pay the seme efter demand, the amount (including eny interest, edditionet amount, eddition to tax, or essessable penalty, together with any costs that may accrue in eddition thereto) shall be e lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Untess enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpeyer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be velid as egainst eny purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

- (1) Piece For Filing The notice referred to in subsection (e) shell be filed -
 - (A) Under State Laws
- (i) Real Property In the case of reel property, In one in office within the State (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is altueted; end
- (ii) Personel Property in the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; or
- (B) With Clerk Of Dietrict Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is elitueted, whenever the State has not by law designeted one office which meets the requirements of subperegraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbiein the office of the Recorder of Deeds of the District of Columbia, if the property subject to the Ilen is situeted in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personel Property to the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles

Lien # 1503

- (g) **Refilling Of Notice.** For purposes of this section
- (1) **General Rule.**—Unless notice of lien is reflied in the menner prescribed in peregreph (2) during the required refilling period, such notice of lien shall be treeted as filled on the date on which it is filled (in accordance with subsection (f)) after the expiration of such refilling period.
- (2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -(A) if-
 - (i) such notice of lien is reflied in the office in which the prior notice of lien was filed, end
 - (ii) In the case of real property, the fect of refilling is entered end recorded in an index to the extent required by subsection (f) (4), end
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Secretary received written Information (In the manner prescribed in reguletions Issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(Á) the one-year period ending 30 days efter the expiretion of 6 years efter the date of the essessment of the tax, end (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien. Subject to such regulations es the Secretary mey prescribe, the Secretary shell issue e certificate of release of any lien imposed with respect to any internel revenue tax not later then 30 deys efter the dey on which -
- (1) Liebility Satisfied or Unenforceable The Secretary finds that the liability for the amount essessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—
- (2) Disclosure of amount of outstanding ilen.-If e notice of ilen has been filed pursuent to section 6323(f), the amount of the outstanding obligetion secured by such ilen may be disclosed to eny person who furnishes setisfectory written evidence that he has e right in the property subject to such ilen or intends to obtain e right in such property.

17.73

במונה הבעור בי עברות הווחת המונה

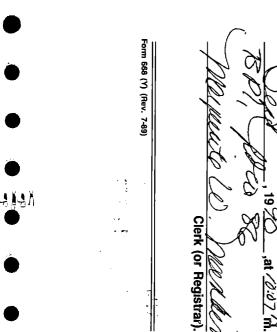
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Department of the Treasury - Internal Revenue Service

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(Rev. 7-89)	Noti	ce of Federal Tax	k Lien Unde	r Internal F	Revenue L	aws	
District		Serial Numb	er		For Optional Use	by Recording Off	lce (
В	ALTIMORE,	MD	529017	7 Ø32			
Code, notice been assess ment of this there is a lie property belo	is given that ed against the liability has be not not to the liability has be not the liability of this inalties, interes	taxes (Including Interpretation of the States of the States of the States on a taxpayer for the amount of the States on the States of the Stat	rest and penal xpayer. Deman- nains unpald. all property and punt of these t	tles) have d for pay- Therefore, i rights to		CLERK, CIRCUIT COURTY 1990 SEP 12 AM 10: 53	4.3.3
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	PO BOX 703 STEVENSVIL		07Ø3			X COUNTY S COUNTY	·
less notice of I	llen is reflied by th	ATION: With respect to eac ne date given in column (e certificate of release as de	 this notice shall. 	on the day			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)		ald Balance Assessment (f)	_ (
1Ø4Ø	12/31/89	216-74-5509*	Ø5/28/9Ø	06/27/9	76	1403.68	•
							_
Place of Filing			<u> </u>				
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$	1403.68	- ∰ ∰ U
This notice was	prepared and si	gned atBALTI	MORE, MD			, on	this,
the <u> </u>	y of <u>Septemb</u>	şn9 <u>90</u> .					
Signature	D.M.	Moremake Ac	Title	MA	NAGER .		



Notice of Tax Lien

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United States

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the eame after demend, the amount (including any interest, edditional amount, addition to tax, or assessable penelty, together with any costs their mey eccrua in eddition therato) shall be elien in favor of the United States upon all property and rights to property, whether reel or personal, belonging to such person.

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ment Lien Creditors.—The lien imposed by section 6321 shall not be valid es against any purchasar, holder of security interest, mechanic's lienor, or judgmant lien creditor un notice thereof which maets the requirements of subsection has been filed by the Secretary.

(1) Place For Filing Notice; Form. -

(1) Place For Filling - The notice referred to in subsective (e) shall be filed -

(A) Under Stete Laws

(i) Real Property In the case of real property, in one if in office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Steta, in which the property subject to the lian is situeted; and

(II) Personel Property - In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Steta, in which the property subject to the liep is stilleted or.

subject to the lien is situeted; or

(B) With Clerk Of District Court-In the office of the clark of the United States district court for the judicial district in which the property subject to lian is situeted, whenever the State has not by lew designated one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble, in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the Ilan is altueted in the District of Columbia.

- (2) Situe Of Property Subject To Lien For purposee of paragrephs (1) end (4), property ehalf be deemed to be situated -
 - (A) Real Property In the case of reel property, at its physical localion; or

(B) Personal Property - In the case of personal property, whelhar tangible or intangible, et the residence of the tax-payer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the plece at which the principal exacutive office of the businass is located, end the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- 2. Motor vehicles



Lien # 1504

(g) **Refilling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is reflied in tha manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated es filed on the dete on which it is filed (in eccordance with subsection (f)) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of ilen refiled during the required refiling period shell be effective only -

(A) If-

(i) such notice of lian is rafiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fect of refilling is enlered and recorded in en index to the extent raquirad by subsection (f) (4), and

(B) In eny case in which, 90 deys or more prior to the dete of e reliling of notice of lien under subperagraph (A), the

Secretary received written information (in the manner prescribed in reguletions issued by the Secretary) concerning a chenge in the taxpeyer's residence, if a notice of euch lien is elso filed in accordance with eubsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the lerm "required refilling period" means (A) the one-year period ending 30 deys after the expiration

(A) the one-year period ending 30 deys after the expiration of 6 years after the dete of the essessment of the tax, end (B) the one-year period ending with the expiration of 6 yeers efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Llen. — Subject to such regulations es tha Sacretary mey prescribe, the Secretary shell issue e certificate of ralaase of eny llan imposed with raspect to any intermel revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for tha emount assessed, together with ell interest in raspect thereof, has been fully satisfied or hes become

legelly unenforceable; or

(2) Bond Accapitad-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, togather with all interast in raspect thereof, within the time prescribed by lew (including any extension of such lime), and that is in accordence with such requirements relating to terms, conditions, and form of the bond end eurelles thereon, es may be specified by such requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen.-If a notice of flen has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lian mey be disclosed to any parson who furnishas satisfectory written evidence that he has a right in the property subject to such lien or Intends to obtain e right in such property.

1997

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Ta	ax Lien Unde	r Internal	Revenu	ue Laws	
District		Serial Num	ber	-	For Option	al Use by Recording Of	fice
BA	ALTIMORE, M	מח	529016	767	5		
Code, notice been assess ment of this there is a lieu property belo	Is given that ed against the liability has be in favor of the liability factor of the liability in the liabi	321, 6322, and 632 taxes (Including Into following-named to seen made, but it represented States on taxpayer for the art, and costs that ma	terest and penal axpayer. Demangemains unpaid. I all property and nount of these to accrue.	ties) have d for pay- Therefore, i rights to axes, and		CLERK, CIRCUIT COUNTY	AAA
Haillo of Taxpa	JO MASONS	OMETHIED INC	. , a conto	KHI 10M): 0 7	
	RT 1 BOX 30 CENTREVILLE						
less notice of I	ien is reflied by th	ATION: With respect to e ne date given in column certificate of release as	(e), this notice shall,	on the day			k i
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment	Last Day f Refiling		Unpaid Balance of Assessment (f)	
941 941 941 941	09/30/88 09/30/88 12/31/88 12/31/88	52-1569622 52-1569622	11/20/89 04/02/90 11/20/89 04/02/90	12/20/ 05/02/ 12/20/ 05/02/	96 95	8423.22 47049.80 8675.31 49550.84	
		:					II I.e.V.
		۳					
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2		Tot	al \$	113699.17	
This notice was	prepared and s	igned atBALT	IMORE, MD			, 0	n this,
	y of <u>Septembe</u>	<u>90</u>	- -				•
Signature	L. RIVERA	if	Title		EVENUE 2-01-20	OFFICER 525	ži i

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

otice United States S 3 X Clerk (or Registrar

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If eny person liable to pay any tax neglects or refuses to pey the same after demand, the emount (including eny interest, edditional amount, addition to tax, or assessable penalty, together with any costs that may occrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of euch liability) is eatisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors. — The lien Imposed by section 6321 eha" not be valid as against any purchaser, holder of a securit interest, mechanic's lienor, or judgment ilen creditor until notic thereot which meets the requirements of subsection (f) ha been filed by the Secretary.

(f) Place For Filing Notice; Form.—

- (1) Place For Filing The notice referred to in subsection (e) shall be filed -
 - (A) Under State Laws
 - (I) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lawe of such State, in which the property subject to the lien is situated; and
 - (II) Personal Property In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, In which the property subject to the lien is situated;
- (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State hee not by taw designated one office which meets the requirements of subparagreph (A), or
- (C) With Recorder Ot Deeds Of The District Ot Columbia In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situated in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposee ot paragraphs (1) and (4), property ehall be deemed to be eltuated -
- (A) Real Property In the case of reel property, at its physical location; or
- (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



- (g) Refiling Of Notice. For purposes of this
- (1) General Rule. Unless notice of tien is refiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as tiled on the date on which it is tiled (in eccordance with subsection (f)) after the expiretion of such retiling period.
- (2) Place For Filing. A notice of lien retiled during the required refiling period shall be effective only -(A) If -
 - (I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
 - (ii) In the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by eubsection (f) (4), and
 - (B) In any case in which, 90 days or more prior to the dete ot a refiling of notice of ilen under eubparagraph (A), the

Secretery received written information (in the menner prescribed in regulations lesued by the Secretary) concerning a change in the taxpayer's residence, if a notice ot such lien is also tiled in accordance with subsection (f) in the Stale in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required retiling period" means -(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Release Of Lien Or Sec. Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary mey preecribe, the Secretary shall Issue e certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -
- (1) Liability Satisfied or Unentorceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereot, has been fully satisfied or has become legally unentorceable; or
- (2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and torm of the bond and sureties thereon, as may be specified by such regulations:

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —
- (2) Disclosure of amount of outstending lien. If a notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

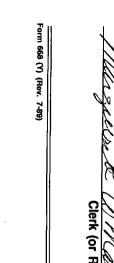
Department of the Treasury - Internal Revenue Service

(Rev. January 1989)

Notice of Federal Tax Lien Under Internal Revenue Laws

District		Serial Numbe			For Cottonel	Use by Recording (office
altimore		i	29017714	-	. o. opuona		
as provided in the second seco	ven that taxes ainst the follow nas been made, e United States	1, 6322, and 6323 of the (including interest an ring-named taxpayer. but it remains unpaid. on all property and rightount of these taxes, a	Internal Reve d penalties) i Demand for p Therefore, the	nave been ayment of re is a lien belonging		CLERK, CIRCUIT	7.
me of Taxpay	yer				<u> </u>	Name La Clust Constant	
Pace ?	Yacht Corp	,			ŕ	7	·
	O. Box #62 napolis, M	31 Maryland 21401-0	231		COON	CLERK, CIRCUIT COURT	
notice of lien is	refiled by the dete	ATION: With respect to each a given in column (e), this not of release as defined in IRC 6	ice shell, on the d		-	Inpaid Balance of Assessment	·
941	6/30/89	52-1491812	9/25/89	10/25/95		11,211.	
941 940	9/30/89	52-1491812 52-1491812	7/2/90	8/1/96		16,041.: 332.	
	-				-		
ace of Filing		<u> </u>	<u> </u>				
	for Queen	the Circuit Cour Anne County le, Maryland 216		Total	\$	27,585.40	5
		190 Admiral	Cochrane	Dr, Suite	170, A	npls, Md.	
ls notice was	prepared and s					,	on this
14th	September of	lgned at				,	on this

Form **668(Y)** (Rev. 1-89)



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same after demand, the amount (including eny interest, additional amount, eddition to tax, or assessable penalty, together with eny costs that may eccrue in eddition thereto) shall be e lien in favor of the United States upon ell property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse

Lec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section

6321 shall not be valid as egeinst any purchaser, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by tha Secretary.

(1) Place For Filling Notice; Form.-

(1) Place For Filing - The notice referred to in subsection. (a) ahell be fliad -

(A) Undar Stata Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmented subdivision), as designeted by the lews of such State, in which the property subject to the lien is situeted; end

(II) Personet Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property

subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the IIen is situeted in the District of Columbie

(2) Situs Of Property Subject To Lien - For purposes of peragraphs (1) end (4), property shall be daemed to be situeted -

(A) Real Property - in the case of real property, et its physical locetion; or

Notice

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(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the place et which the principal executiva office of the business is located, and the residence of a taxpayar whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - Tha form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding eny other provision of law regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refilling Of Notice. — For purposes of this section -

- (1) General Rule. Unless notice of lien is reflied in the manner prescribed in peragraph (2) during the required. refilling period, such notice of lien shall be treated as filled on the dete on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien reflied dur-Ing the required refiling period shall be effective only -

(A) if-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an Index to the extant required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparegreph (A), the

Secretary received written information (in the manner prascribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is elso filed in eccordance with subsection (f) in the State In which such rasidence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means -(A) the one-yeer period anding 30 days after the expiretion

of 6 yeers efter the dete of the assessment of the tax, and (B) the one-year period ending with the expiretion of 6 yeers efter the close of the preceding required refiling period for such notice of lien.

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to env Internal revenue tax not later than 30 deys eiter the dey on

(1) Liability Satisfied or Unenforceeble - The Secretary finds that the liability for the amount assessed together with ell interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to tarms, conditions, and form of the bond and sureties thereon, es may be specified by such ragulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding Ilen.-If a notice of lien has been Illed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence thet ha has a right in the property subject to such ilen or intends to obtain e right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	r Internal	Reven	ue Laws	
District		Serial Numbe	er		For Option	nal Use by Recording Offic	=
As provided Code, notice been assess ment of this there is a lie property beloadditional pe	e is given that sed against the ilability has but in favor of the onging to this enalties, interes	321, 6322, and 6323 taxes (including interfollowing-named taxen made, but it remine United States on a taxpayer for the amount, and costs that may CRUTCHLEY CONTRACTED	est and penalication payer. Demandialins unpaid. I property and these tracerue.	Revenue tles) have d for pay- Therefore, I rights to		OUEEN ANNE'S COUNTY	(L)
. <u></u>	STEVENSVIL	LE, MD 21666		· · · · · · · · · · · · · · · · · · ·		>- (an a a
less notice of	lien is reflied by th	ATION: With respect to each e date given in column (e) certificate of release as det	. this notice shall.	on the day			
Kind of Tex (a)	Tax Period Ended (b)	ldentifying Number	Date of Accessment (d)	Last Day f Rofiling (8)		Unpaid Balance of Assessment (f)	:
941 940	Ø3/31/86 12/31/86		Ø5/28/9Ø Ø5/28/9Ø	Ø6/27/ Ø6/27/		10206.02 6755.34	
							ĺ
_ :	. 77		·				
Place of Filing	<u> </u>		I	I	 		
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	617	Tot	tal \$	16961.36	
This notice was	s prepared and si	gned atBALTI	MORE, MD			, on	this,
	y of <u>Septemb</u>	₽ n 19 <u>9Ø</u>					
Signature for	OM.//	Tonemaku	Title		REVENUE 52-Ø1-2	OFFICER	H

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same efter demand, the amount (Including any interest, edditional emount, eddition to tax, or assesseble penelty, together with any costs that mey eccrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the essessment is made and shall continue until the liability for the amount so assessed (or e Judgment egainst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The Ilen Imposed by section 6321 shall not be velid as egainst any purchaser, holder of a security Interest, mechanic'e lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary:

@ Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under Stete Lews

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; end

(li) Personel Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property

subject to the lien is situeted; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the Ilen is situated in the District of Columbie

- (2) Situs Of Property Subject To Lien For purposee of paragraphs (1) and (4), property shall be deemed to be situeted -
 - (A) Real Property In the case of real property, at its physical location, or

(B) Personel Property - In the case of personel property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Molor vehicles



Lien # 1507

(g) Refiling Of Notice. - For purposes of this

(1) General Rule. — Unless notice of lien is refiled In the manner prescribed in peregreph (2) during the required refilling period, such notice of lien shall be treated es filed on the dete on which it is filed (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Fillng.—A notice of lien refiled dur-Ing the required refiling period shall be effective only

(I) such notice of Ilen is refiled in the office in which the prior notice of lien was flied, and

(ii) In the case of reel property, the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 deys or more prior to the dete of e refiling of notice of lien under subparegraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien Is elso filed in eccordance with subsection (f) in the State In which such residence is loceted.

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days efter the expiration of 6 years after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** — Subject to such regulations as the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any Internal revenue tax not leter than 30 deys efter the day on

(1) Liability SetIsfied or Unenforceable - The Secretary finds thet the liability for the emount assessed, together with all interest in respect thereof, hes been fully setisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond end sureties thereon, as mey be specified by euch regulations.

> Sec. 6103. Confidentiality and -Disclosure-of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of emount of outstanding ilen.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien may be disclosed to eny person who furnishes satisfactory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

Rev. 7-89)	Noti	ce of Federal Tax	x Lien Unde	r Internal i	Revenue l	Laws	
District		Serial Numb	er		For Optional U	se by Recording	Office
В	ALTIMORE,	MD	529017	522		- 	
Code, notice been assess ment of this there is a lie property belo	e is given that eed against the liability has b in in favor of the onging to this	taxes (Including Interest (Including Including Interest (Including Interest (Including Interest (Including Including Interest (Including Interest	rest and penal xpayer. Deman nains unpaid. all property and	ties) have d for pay- Therefore, I rights to			Ų
Name of Taxpa	yer BLOOMII a CORPOR	NGDALE CONSTRUC ATION	TION CO IN	C			
	MAIN ST QUEENSTOWN	, MD 21658			_		-,
less notice of i	lien is refiled by th	ATION: With respect to eac ne date given in column (e certificate of release as de), this notice shall.	on the day			ĄĄ
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)	un of	pald Balance Assessment	
941 941	09/30/89 03/31/90	52-Ø899297 52-Ø899297	Ø4/23/9Ø Ø7/Ø2/9Ø	Ø5/23/9 Ø8/Ø1/9		28638.90 35534.42	-
					COCEN ANNES COUNTY	*	
lace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$	64172.42	. 1
	prepared and sign	gned atBALTI	MORE, MD				on this,
ignature —	X Le	lif ac	Title	MAN	NAGER	<u> </u>	AL.

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

8 3 (Rev. 7-89 9 Registra

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United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, additional emount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a ilen in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the essessment is mede and shell continue until the liability for the amount so assessed (or e judgment egeinst the taxpeyer ensing out of such liability) is satisfied or becomes unenforceable by reason of lapse

🖟 🗫 c. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.-

(1) Place For Filing The notice referred to in subsection (e) shell be filed .

(A) Under Stata Laws

(i) Real Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such Stele, in which the property subject to the lien is situated; end

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to the lien is situeted; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situeted -

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the princlpal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail



(g) Refiling Of Notice. — For purposes of this

- (1) General Rule.—Unless notice of lien is refiled in the menner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiretion of such refiling period.
- (2) Place For Filing. A notice of ilen refiled dur-Ing the required refilling period shall be effective only -

(A) II-

- (i) such notice of Ilen Is refiled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In envicase in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions es the Secretary mey prescribe, the Secretary shell Issue e certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or hes become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordence with such requirements relating to terms, conditions, and form of the bond end sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien mey be disclosed to eny person who furnishes setisfectory written evidence that he has e right in the property subject to such tien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Ta	x Lien Under	Internal	Reveni	ue Laws	
District		Serial Numb	oer	-	For Option	nal Use by Recording Of	fice
BA	ALTIMORE, N	าอ	5290178	585			
Code, notice been assess ment of this there is a lie property belo additional pe	Is given that ed against the liability has be n in favor of the onging to this naities, interes	321, 6322, and 6323 taxes (including into following-named ta een made, but it rene United States on taxpayer for the amt, and costs that may	erest and penalt expayer. Demand mains unpaid. T all property and lount of these to	les) have I for pay- Therefore, I rights to			
· · · · · · · · · · · · · · · · · · ·	_OCAL BUDLERSVILI				·		
less notice of	lien is refiled by th	ATION: With respect to ea ne date given in column (certificate of release as d	e), this notice shall,	on the day			, S
Kind of Tax	Tax Pariod Ended <i>(b)</i>	identifying Number (c)	Date of Assessment (d)	Last Day fo Refilling (e)	or F	Unpaid Balance of Assessment	_
1040 1040	12/31/88 12/31/89	220-52-0165 220-52-0165	Ø5/29/89 Ø5/28/9Ø	Ø6/28/9 Ø6/27/9		CHROUIT COURT	
Place of Filing		OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Tota	al \$	7651.17	Į,
This notice was	s prepared and s	igned at <u>BALT</u>	IMORE, MD			, o	n this,
the <u>13th</u> da	y of <u>Septemb</u>	<u>90 90 </u>			r		4
Signature	J Ju	if	Title	RE	EVENUE	OFFICER	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

publica. | [k] 8383 medical mestromismi per rad la membagai, la cultiva espetimismo a tradit yturia. [of the rotation from the field for a stabled on the search of the search of the execution additions. Therefore, the Europrovided by Code section 3320 to these texes and additions has been valenced. The largest without in the office enter the entire of the

The Marketine of the Secretary of the Se

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Domine (1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1974 N. 1. 1. 1984 godelik ((1984	il ette v Nashranja et 4 Ogs	್ಷ-ಆಗಾರ್ಜನ್ ಕೃತಕ್ಕಾರ್ಡಿಡಬಿಸಿ	රක්ෂ (1,190) යුගෙනයි දිනි)	
19.0395 80.7803			227-52-0165 7 220-52-0165		

5356

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. 10-2000) For Use by Recording Office Serial Number Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529017685 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of September 18 internal revenue tax lien was filed on 1990__, is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer HENRY & MARY K. NIEHAUS Residence LOCAL SUDLERSVILLE, MD 21668 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. tsp1 88 n/a 1508

Kind of Tax	Tax Period Ending (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (0)	Unpaid Balance of Assessment (f)
1040 1040	12/31/1988 12/31/1989	220-52-0165	05/29/1989 05/28/1990	06/27/1996	3882.94 3768.23 ******
	e Sug	·			
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 216		Total	\$ 7651.17

CENTREVILLE, MD 2161	7	Total \$	/651.17
This notice was prepared and signed atBal	timore, MD		, on this,
the25th day of February , 2002.			
Signature Jef 7. Sheltan	Title Compli Manage	ance Technica r	1 Support

CAT. NO 600261

8 3 (Rev. (or Registrar

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if any person liabla to pay any tax neglects or refuses to pay the same after damand, the amount (including any interest, additional emount, eddition to tax, or assassable panelty, together with any costs that mey eccrue in eddition thereto) shall be a flen in fevor of the United States upon all property and rights to property, whathar real or personal, belonging to such parson.

Sec. 6322. Period Of Lien.

Unless enother dete is spacifically fixed by law, tha lian imposed by saction 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assassed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unanforceable by reason of lapse

💖 Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The lien Imposed by section 6321 ahall not be valid as against any purchaser, holder of security interest, machanic's lianor, or judgment lian creditor un notice thareof which meets the requirements of subsection has been filed by the Secretary.

(f) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Undar Stata Laws

(i) Real Property - In the casa of raal property, in ona office within the Stata (or tha county, or other governmental subdivision), es dasigneted by the lews of such State, in which the property subject to the lian is situated; and

(ii) Personal Property - In the case of personal proparty, whather tangible or intengible, in one office within the State (or tha county, or other govarnmental subdivision), as designated by the lews of such State, in which the property

subject to the lien is situated; or

(B) With Clerk Of District Courl-In the office of the clark of the United Statas district court for the judicial district in which the property subject to lian is situeted, whenever the Stete has not by lew designated one office which maets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lian is situated in the District of Columbia.

(2) Situs Of Proparty Subject To Lian - For purposes of paregrephs (1) end (4), property shall be deemad to be situetad -

(A) Raal Property - In the case of reel property, at its physical location; or

(B) Parsonal Proparty - In the case of personel property, whathar tangible or intangibla, at the rasidance of the texpayar et tha tima the notice of lien is filled.

For purposas of paragraph (2) (B), tha rasidence of e corporation or perinarship shall be deemed to be the place at which the principal exacutiva office of the business is located, and the residanca of a texpayar whose residence is without the United Statas shall be deemad to be in the District of Columbia.

(3) Form - Tha form and content of the notice raferred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Sacuritias
- Motor vehicles



(g) Reflling Of Notice. — For purposes of this

(1) General Rule. - Unless notice of Ilan is rafiled In the manner prescribed in paragraph (2) during the required refiling period, such notica of lian shall be traated es filad on the dete on which it is filed (in accordance with subsection (f)) after the expiration of such rafiling period.

(2) Place For Filing. —A notice of Ilan refiled during the required refiling parlod chall be affective only

(A) If-

(i) such notice of lian is raffled in the office in which the prior notice of lien was filed, and

(ii) In the case of rael property, tha fact of rafiling is entared and recorded in an index to the extent required by subsection (f) (4), and

(B) In eny case in which, 90 days or more prior to the dete of a refilling of notice of lian under subparegraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e changa in the taxpayer'e residence, if e notice of such lien is also filed in eccordance with subsection (f) in the State in which such residanca le located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the ona-yeer period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required rafiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such raquiations as the Secretary may prescribe, tha Secretary shall issua a certificate of releasa of any lian imposed with raspect to any internal revenue tax not latar than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, hes been fully settsflad or has become lagally unanforcaabla; or

(2) Bond Acceptad-Thara Is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect theraof, within the time prescribed by law (including any extension of such tima), and that is in accordance with such requiremants relating to tarms, conditions, and form of the bond and suratles thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes -

(2) Disclosure of emount of outstanding lien,-if e notice of lian has been filed pursuant to section 6323(f), the amount of tha outstanding obligation secured by such lian may be disclosed to any person who furniehes eetisfactory written evidence that ha has a right in the property subject to such lian or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer MICHAEL R PETER M R P CONSTRUCTION Residence 122 CECIL RD STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day	by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer MICHAEL R PETER M R P CONSTRUCTION Residence 122 CECIL RD STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day	ŭ A
Code, notice is given that taxes (Including Interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer MICHAEL R PETER M R P CONSTRUCTION Residence 122 CECIL RD STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day	ÄÃ
M R F CONSTRUCTION Residence 122 CECIL RD STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day	
STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day	
less notice of lien is refiled by the date given in column (e), this notice shall, on the day	
following such date, operate as a certificate of release as defined in IRC 6325(a).	
Kind of Tax (a) Tax Period Ended (b) Identifying Number (c) Date of Assessment (d) Last Day for Refiling (e) Unparticular Of A	aid Balance Assessment
941 Ø6/3Ø/88 52-16Ø4971 Ø3/27/87 Ø4/26/93 941 12/31/88 52-16Ø4971 Ø3/2Ø/89 Ø4/19/95 941 Ø3/31/89 52-16Ø4971 Ø3/Ø5/9Ø Ø4/Ø4/96	533.17 2818.03 3373.61
	1990 SEP 18 AN 8: 55
CLERK OF THE CIRCUIT COURT Total \$ QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	6724.81
This notice was prepared and signed at	, on this,
the <u>13th</u> day of <u>Septembe</u> r19 <u>90</u> .	
Signature For ACS Title MANAGER (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Ta	K &

Form **668 (Y)** (Rev. 7-89)

1509

United States

VS.

Release of Tax Lien

Filed this _____ day of

______, 19______M.,

and proper entry made in ______

Book No. _____, page ____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

28

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

& U.S. GOVERNMENT PRINTING OFFICE:

Signature

Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

Serial Number

I certify that as (a) of the Internation all statutory these taxes and the notice of internation in taxes and additional internation in taxes and additional international	Pr MICHAEL R M R P CON	named taxpayer have been sate fore, the lien en released. To lien was filed to books to simple PETER	tisfied for ti provided b The proper of d on S how the rela	ne taxes listed be by Code section 6 officer in the offic eptember 1	on 6325 low and 6321 for e where 8	RECEIVED CLERK, CIRCUIT COURT 93 MAR 25 AM 9: 58 QUEEN ANNE'S COUNTY
S	22 CECIL R TEVENSVILL RDING INFO Page 88	E, MD 2	0.	Serial No. 1509_		·
Kind of Tax	Tax Period Ended	Identifying	Number	Date of Assessment	Last Day Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)		(d)	(e)	
941	06/30/88	52-160		03/27/87	04/26/	533.17
941 941	12/31/88 03/31/89	52-160- 52-160-		03/20/89 03/05/90	04/19/ 04/04/	2818.03 3373.61

Place of Filing		·				
iace of Filling	QUEEN .	OF THE COANNE'S COVILLE,			Total	\$ 6724.81
	as prepared and of $\frac{\text{March}}{2}$,	signed at				 , on thi

CÁT. NO. 60026[

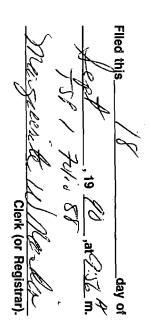
(NOTE: Certificate of Afficer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Title

Chief, SPf

Form 668(Z) (Rev. 4-84)

8 3 (Rev. 7-89)



Office Ø

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if any person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. - The Ilen Imposed by sectlo 6321 shall not be valid as against any purchaser, holder of security Interest, mechanic's lienor, or judgment lien creditor un notice thereof which meets the requirements of subsection (has been filed by the Secretary:

(1) Place For Filing Notice; Form.-

-(1): Place For-Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to tien is situated, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physicel location; or

(B) Personal Property - in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of ilen is filed.

For purposes of paragraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1510

(g) Refiling Of Notice. - For purposes of this section

 General Rule.—Unless notice of lien is refiled in the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refiling period shall be effective only

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the deteof a refiling of notice of llen under subparegreph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien Is elso filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period. — In the case of any notice of ilen, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling period

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien Imposed with respect to any internal revenue tax not leter than 30 days efter the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

for such notice of lien.

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. 7-89)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

	11041							
District			Serial Numbe	er		For Option	nal Use by Recording Offic	CO (
В	ALTIMORE, N	מר		5290175	562			
Code, notice been assess ment of this there is a lie property belo additional pe	by sections 6 is given that led against the liability has b in in favor of the onging to this enalties, interes	taxes (inc following een mad ne United taxpaver	cluding Inter g-named tax e, but it rem States on a for the amo	est and penalt payer. Demand alns unpald. T Il property and ount of these to	ies) have I for pay- herefore, rights to			244
Name of Taxpa	iyer ROBERT	C & KA	AREN M GR	AULICH				•
	RT 2 BOX 19 CENTREVILL		21617-94	4Ø 				•
less notice of	RELEASE INFORM. lien is refiled by the date, operate as a	ne date give	n in column (e)	, this notice shall,	on the day			
Kind of Tax	Tax Period Ended (b)	Identify	ing Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	_ (
1040	12/31/87	216-7	/Ø-455Ø	10/03/88	11/02/	94	47Ø6.56	
			·.				CLERK, CIRCUIT BOOK T	No.
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	To	tal \$	47Ø6.56	ا کونچ
This notice was	s prepared and s			MORE, MD		<u>'</u>	, on	this,
the <u>13th</u> da	y of <u>Septemb</u>	<u>92</u>	<u>. </u>					4
Signature for	X Lee	i.L	AC			IANAGER		
(NOTE: Certi	ficate of officer author	rized by law t	o take acknowledg	gments Is not essentia	I to the validity	of Notice of	Federal Tax lien	

Rev. Rul. 71-466 1971 - 2 C.B. 409)

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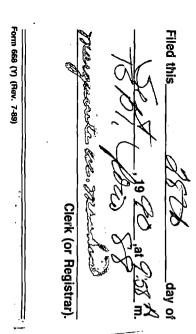
(Rev. 5-94)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Numb	87		For l	Jse by Recording Office
В	ALTIMORE, 1	מף	529017	562		•
i certify that as of the internal all statutory ac taxes and add notice of intern	to the following- Revenue Code had ditions. Therefor itions has been real revenue tax lies authorized to n	name taxpayer, the requirate been satisfied for the e, the lien provided by C eleased. The proper office	rements of section taxes listed belonded section 6321 term the office September	on 6325 (a) ow and for for these where the 18		RECEIVED COURT CLERK, CIRCUIT COURT 95 JAN -5 AM 10: 09 OUEEN ANNE'S COUNTY
Name of Taxpa	^{yer} ROBERT C	& KAREN M GRAU	LICH			CEIVED COURT -5 AM 10: 09
	RT 2 BOX 11 CENTREVILL		4ø			A1k 60
COURT REC Liber tsp1	ORDING INF Page 88	ORMATION: UCC No. n/a	Serial No		·	·
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Da Refili <i>(e)</i>		Unpaid Balance of Assessment (1)
1040	12/31/87	216-70-4550 *******	10/03/88	11/02/		4706.56
						· .
			·			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617		Total	\$ 47Ø6.56
This notice was	prepared and si	gned atBALTI	MORE, MD_			, on this,
the 29th day	of <u>December</u>	, 194				
Signature	aller		Title	Chief,	SPf	



200 **(1)**

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a llen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the essessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

bc. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen imposed by section 6321 shall not be valid as against any purchaser, holder of a eecurity interest, mechanic'e ilenor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

n Place For Filling Notice; Form. -

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

Property che the case of real property, in one office within the State (or the county, or other governmental subdividual) as declarated the state (or the county or other governmental subdividual). subdivision), as designated by the laws of such Stete, in which the property subject to the lien is eituated; and

(II) Personal Property - In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property eublect to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is eituated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - in the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Motor vehicles



Lien # 1511

(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is refiled In the manner prescribed in paregraph (2) during the required retiling period, such notice of ilen shall be treated as filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(A) If-

(i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a reflling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiretion of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall Issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extenelon of such tima), and that is in accordance with such requirements relating to terms, conditione, and form of the bond and euretles thereon, as may be epecified by euch regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes._-

(2) Disclosure of amount of outstanding flen.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lie	n Unde	r Interna	l Re	venu	e Law	S		
District		•	Serial Numbe)r	- -		For	Optiona	Use by	Reco	rding O	fice
BA	ALTIMORE, A	MD .			529018	61Ø3						
Code, notice been assesse ment of this there is a lien property belo	ed against the llability has b in favor of the inging to this nalties, interes	taxes (inc following een made te United taxpayer t, and cos	cluding Inter g-named tax e, but it rem States on a for the amo	rest a paye nains il pro ount o accri	and penal r. Deman unpaid. operty and of these	Ities) have ad for pay- Therefore, d rights to			OUEEN ANNE'S COUNTY	1990 SEP 28 /	CLERK, CIRCUIT	() () ()
	BOX 100 KE STĘVĘNSYILI								×1ND03	M 9 58	COURT	•
less notice of li	ELEASE INFORM, en is refiled by th late, operate as a	e date give	n in column (e)), this	notice shall	, on the day	No. 540 (10)					MAR)
Kind of Tax (a)	Tax Period Ended (b)	Identify	ing Number		Date of sessment (d)	Last Day Reflling			Unpald of Asse			_ _
1040	12/31/89	212-4	1Ø-4975	ø5.	/28/90	Ø6/27.	/96		2	716	.17	•
			,)))
									2.			•
Place of Fillng			CIRCUIT COUNTY MD 21	COI	URT	То	tal	\$	2	716	.17	AUF.
This notice was	prepared and si	gned at	BALTI	MORI	E, MD						, C	on this,
the 21st day	of Septemb	₽η9 <u></u> 90	<u> </u>		Title	-				 _		•
Signature for	MANAGER, I	REV & 1	ILMAKU TRANS UNI	T	riue			AGER 01-18	0 1			

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1	<	١	1
1	9	1	1

United States

John E. + Paonela Harttone

Release of Tax Lien

iled this	6 th	day of
may	_, 19_9/	10:49 A.
<pre>pand proper entry made in_</pre>	75P	
Book No	, pa	ige 88
M. W	Man	hiń
	Cler	k (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**

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Department of the Treasury-Internal Revenue Service

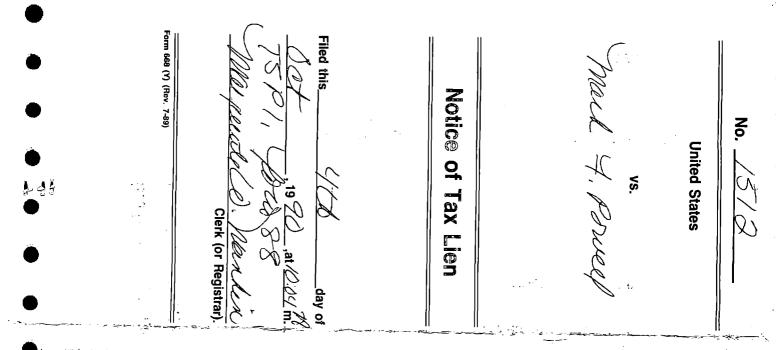
(Rev. April 1984)

쇼 U.S. GPO 1989 JKT, 242-506/06642

Certificate of Release of Federal Tax Lien

		Carial Mumb	er		Ontingal Use his Beauding Office
District		Serial Numb	5 1	For	Optional Use by Recording Office
B	ALTIMORE, M	מו	529018:	103	
(a) of the Intern for all statutory these taxes and the notice of inte	al Revenue Code additions. There additions has been additions has been all revenue tax I thorized to note toons.	named taxpayer, the rhave been satisfied for fore, the lien provided in released. The properties was filed on the books to show the	r the taxes listed bed by Code section er officer in the officer in the officer september arelease of this lien f	elow and 6321 for se where <u>28</u> ,	CLERK, CIRCUIT COUNTY 1991 MAY -6 M ID: 48 QUEEN ANNE'S COUNTY
	BOX 100 KEN STEVENSVILL	T POINT ROAD E, MD 21666			70007 Y 100 4.99
COURT REC Liber bp1	ORDING INFO Page 88	RMATION: UCC No. n/a	Serial No 1511	•	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refillng (e)	Unpaid Balance of Assessment (f)
	NE NO NO NO NO NO NO NO NO NO	ו שו	ישושו שו שו שו שו שו שו שו שו שו אוי		to the total total to the total total total total total to
	*****	· · · · · · · · · · · · · · · · · · ·	· ************************************	******	**************************************
	CLERK QUEEN	OF THE CIRCU: ANNE'S COUNTY	IT COURT	Total	\$ 2716.17
Place of Filing	CLERK QUEEN CENTRE	OF THE CIRCU: ANNE'S COUNTY	IT COURT (21617		\$

Form **668(Z)** (Rev. 4-84)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is mede end shall continue until the liability for the emount so assessed (or e judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be velid as egeinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f)

(1) Place For Filing Notice; Form. -

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

has been filed by the Secretary.

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situeted; and

(ii) Personel Property - In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the ilen is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble. In the office of the Recorder of Deeds of the District of Columble, the property subject to the Ilen is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes ot paregraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail.



Lien # 1512

(g) **Refilling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refilled in the menner prescribed in paregraph (2) during the required refilling period, such notice of lien shell be treeted as filled on the date on which it is filled (in eccordance with subsection (f)) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shell be effective only -

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, the fect of refilling is entered end recorded in an index to the extent required by subsection (f) (4), end

 (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subperagraph (A), the Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such llan is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means - (A) the one-year period ending 30 deys after the expiration of 6 years after the date of the assessment of the lax, and (B) the one-year period ending with a reliable to the second of th

(8) the one-yeer penod ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. — Subject to such reguletions as the Secretary may prescribe, the Secretary shall Issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days efter the day on which

(1) Liebility Setisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become

legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including eny extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen.-if e notice of ilen has been filled pursuant to section 6323(f), the amount of the outstanding obligetion secured by such ilen mey be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such ilen or intends to obtain e right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Feder	al Tax L	ien Unde	r Internal	Reve	enue Laws	_
District		Seria	l Number			For Op	otional Use by Recording C	Office
BA	LTIMORE, N	10		529018	68ø			_
Code, notice been assesse ment of this there is a lier property belo	by sections 6 is given that ed against the liability has be in favor of the onging to this nalties, interes	taxes (includir following-nar een made, bu ne United State taxpayer for t	ng interes ned taxpa t it remain es on all p he amour	t and penal yer. Deman ns unpaid. property and nt of these t	ties) have d for pay- Therefore, I rights to		CLERK CIRCUIT COUNTY	
, , , , , , , , , , , , , , , , , , , ,	,						AM ID: OL	
	HESTER, MI		Ē .				4 6 3	
less notice of li	ELEASE INFORM, en is refiled by thate, operate as a	e date given in c	olumn (e), th	nis notice shall,	on the day			Maan
Kind of Tax	Tax Period Ended (b)	' Identifying No	umber	Date of Assessment	Last Day (Refiling		Unpaid Balance of Assessment	
1040	12/31/87	217-74-4	755 Ø	5/28/ 9 Ø	Ø6/27/	96	5530.68	•
								PÚI PÚI
								•
	er l	~						
Place of Filing	QUEEN	OF THE CI ANNE'S CO VILLE, M	YTNL		То	tal	553Ø.68	0311
This notice was	prepared and si	gned at	BALTIMO	RE, MD				on this,
the 28th day	of September	19 9Ø	·					<u>.</u>
Signature	5. LYON	W.		Title		ANAGE		
(NOTE: Cartific	cate of officer author	ized by law to take :	cknowledome	nts is not assenti	al to the validity	of Notice	of Federal Tax lien	

Rev. Rul. 71-466 1971 - 2 C.B. 409)

15/2

United States

VS.

Release of Tax Lien

iled this			day of
	, 19		М.
and proper entry made in			
Book No		, page	
		Clerk (or	Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(**Z**)

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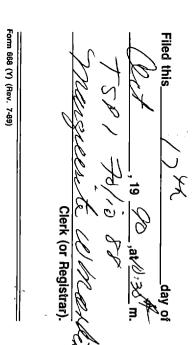
A CONTRACT

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

Certificate of Release of Federal Tax Lien

BA				<u> </u>	
	LTIMORE, M	a	5290186	8ø	
(a) of the Internation all statutory these taxes and the notice of int 19 90, is aut taxes and additional statutory.	al Revenue Code additions. There additions has be ernal revenue tax horized to note ti lons.	named taxpayer, the rec have been satisfied for fore, the lien provided en released. The prope tilen was filed on ne books to show the re	the taxes listed be by Code section 6 r officer in the offic October 必4	low and 3321 for e where	RECEIVED CLERK, CIRCUIT COURT 93 SEP 23 AH 10: 05 QUEEN ANNE'S COUNTY
	MARK F. F	OWELL RCLE DRIVE			VED UIT COURT AH IO: O5 ."S COUNTY
	HESTER, MD				4 4
COURT RECO Liber TSP 1	PRDING INFO Page 88	RMATION: UCC No. n/a	Serial No. 1512		
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment (f)
1040	12/31/87	217-74-4755	Ø5/28/9Ø	Ø6/27/96	553Ø.48
**********	******	****	**********	****	******
·			·		·
·					
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 553Ø.68
Place of Filing		ANNE'S COUNTY	,	Total	
	QUEEN	ANNE'S COUNTY VILLE, MD 21	,	Total	553Ø.68
	QUEEN CENTRE	ANNE'S COUNTY VILLE, MD 21 signed at BALTI	617	Total	



Ø ₩

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the same efter demand, the emount (Including any interest, additionel amount, eddition to tax, or essessable penalty, together with any costs that mey eccrue in eddition thereto) shall be a lien in favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is setisfied or becomes unenforceable by reason of lapse

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not be valtd as egainst any purcheser, holder of security interest, mechanic's lienor, or judgment lien creditor ui notice thereof which meets the requirements of subsection has been filed by the Secretary.

@ Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under Stete Laws

(I) Reel Property - to the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situeted; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbie-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

- Situs Of Property Subject To Llen For purposes of peragrephs (1) end (4), property shell be deemed to be situated -
 - (A) Reel Property In the case of real property, et its physical locetion; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the texpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the princlpal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Motor vehicles



Lien # 1513

(g) Refilling Of Notice. — For purposes of this section -

(1) General Rule.—Unless notice of Ilen is refiled In the manner prescribed in peregreph (2) during the required refilling period, such notice of lien shall be treeted es filed on the date on which it is filed (in eccordance with subsection (f)) after the expiretion of such refiling period.

(2) Place For Filing. — A notice of lien refiled dur-Ing the required refilling period shall be effective only -

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(il) In the case of real property, the fect of refiling Is entered end recorded in an Index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the texpeyer's residence, if e notice of such lien le elso filed in eccordance with subsection (f) in the State In which such residence le located.

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 yeers after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations es the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien Imposed with respect to any Internal revenue tax not later then 30 days efter the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been tully satisfied or has become

legelly unenforceable, or

X4 35 5 5

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in reepect thereof, within the time prescribed by lew (including eny extenelon of such time), end that le in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be epecified by euch regulatione.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-if e notice of llen has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lien	Under	' Internal	Rever	nue Laws	
District	- 4		Serial Numbe	PΓ			For Opti	onal Use by Recordin	g Office
BA	ALTIMORE, 1	4D		5:	29019	5ØØ			
Code, notice been assesse ment of this there is a lier property belo	by sections 6 Is given that ed against the liability has b in favor of the enging to this nalties, interes	taxes (inc following een made ne United taxpayer t, and cos	luding inter i-named tax i, but it rem States on a for the amo ts that may	est and payer. I ains ur II prope unt of	I penalt Demand Ipald. Therty and these to	iles) have il for pay- inerefore, irights to		CLERK, CIRCUIT COURT 1990 OCT 17 AM 10: 30	Mage Van
reame or raxpay	^{/er} LARRY (, CRUIC	HLEY					COURT ID: 30 OUNTY	
	216 DONCHES STEVENSVILI			792	e de la resta de la composición de la c	Minneya, Mari di Norman			Ó
less notice of li	ELEASE INFORM, en is refiled by that date, operate as a	e date alver	n in column (e)	, this noti	ice shall,	on the day			d 191
Kind of Tax (a)	Tax Period Ended (b)	ldentifyi	ng Number	Asses	e of ssment d)	Last Day t Refiling		Unpaid Balance of Assessment (f)	9
1040 1040	12/31/82 12/31/83		Ø-8Ø38 Ø-8Ø38	11/21 12/04		12/27/ Ø1/Ø3/		5293.6 5885.9	
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					· · · · · · · · · · · · · · · · · · ·	, 			
						-			
									<u> </u>
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COUR'	Τ	To	tal \$	11179.5	. Ä. 1.
This notice was	prepared and si	gned at	BALTI	MORE,	MI:				_, on this,
the <u>11th</u> day	of <u>October</u>	_, 19 <u> </u>	·						
Signature	1.26	127 - 5	-, AC	S Tit	tle	۲	1ANAGEI	R	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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Form 668 (Z) (Rev. 10-2000)

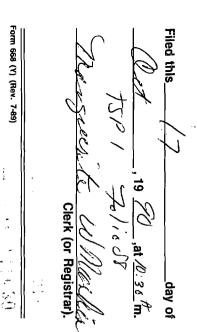
1008

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

							_	
Area:	CONTRACT ADEA 40		Serial N	lumber		For Us	e by Recording	Office
Lien Unit Phon	STMENT AREA #2 e:(410) 962-18	71		52901960	0	l		
of the Internal additions. The additions has be internal revenue		satisfied the taxes vided by Code sector proper officer in to onOCTO	listed being 632 he officer 1	elow and all st 1 for these tax e where the no 7	atutory es and otice of		03 JUL -7 AN	RECEIN
LARRY J CF							AM IO: 4 I	VED VET
	DONCHESTER		92				7	≫ !
Liber Pac tsp1 88		RECORDING I Serial No. 1513	NFORM	ATION:				
Kind of Tax	Tax Period Ending (b)	Identifying Num	ber A	Date of ssessment (d)	R€	Day for efiling (e)	Unpaid Bal of Assessm (f)	ance lent
1040 1040	12/31/1982 12/31/1983	217-50-803 217-50-803		/27/1989 /04/1989		7/1995 3/1996		293.62 885.94
Place of Filing	QUEEN	OF THE CIRC ANNE'S COU EVILLE, MD	YTV		· 	Total	\$ 111	179.56
This notice wa	s prepared and sig	gned at	Balt	imore, MD				, on this,
the29th	day of June							
Signature	S.	S. Bro	ωn	Title Comp Mana		ce Techn	ical Suppo	rt

CAT. NO 600261



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the seme after demand, the amount (including eny Interest, additional amount, addition to tax, or assessable penelty, together with any costs that may occrue in eddition thereto) shall be e flen in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shell arise et the time the assessment le made and shell continue until the liability for the emount so assessed (or e judgment egainst the taxpeyer ensing out of such flability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

ment Lien Creditors. - The Ilen Imposed by section 6321 shall not be velid as egainst any purchaser, holder of security Interest, mechanic'e lienor, or judgment lien creditor unt notice thereof which meets the requirements of subsection (has been filed by the Secretary.

m Place For Filling Notice; Form.-

(1) Place For Filing - The notice referred to in subsection. (a) chall be filed -

(A) Under State Lawe

(f) Real Property - In the case of reel property, in one office within the Stete (or the county, or other governmental eubdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by law designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shell be deemed to be situated

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, end the reeldence of e taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



- (g) Refiling Of Notice. For purposes of this section -
- (1) General Rule. -- Unless notice of lien is reflied In the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treeted as filed on the dete on which it is filed (in accordance with subsection (f)) efter the expiration of such refiling period.
- (2) Place For Filing. A notice of lien refiled during the required refiling period shall be effective only -

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fect of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the dete of e reliling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the texpeyer's residence, if e notice of euch lien is elso filed in eccordance with subsection (f) in the Stete in which euch residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" meens -

(A) the one-yeer period ending 30 days after the expiration of 6 years efter the dete of the essessment of the tax, and

(B) the one-yeer period ending with the expiretion of 6 yeers after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.** — Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days efter the dey on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that le in accordance with euch requirements relating to terms, conditions, and form of the bond end eureties thereon, as may be specified by euch regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -
- (2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	' Internal	Reven	ue Laws	
District		Serial Numbe	ır		For Optio	nal Use by Recording Off	ice •
BA	ALTIMORE, 1	MD OT	529019	768			
Code, notice been assess ment of this there is a lier property belo	Is given that ed against the llability has b n in favor of th onging to this naitles, interes	321, 6322, and 6323 (taxes (including interfollowing-named taxen made, but it rember United States on a taxpayer for the amount, and costs that may a second to the second	est and penali payer. Demand alns unpaid. T Il property and ount of these to	lles) have d for pay- Therefore, rights to		CLERK, CIRCUIT COUR! 1990 OCT 17 AN 10: 30 OUEEN ANNE'S COUNTY	
		·			'	_{З0}	•
	P.O. BOX 20 QUEEN ANNE					en e	
less notice of I	len is refiled by th	ATION: With respect to each e date given in column (e) certificate of release as def	, this notice shall,	on the day			4177
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling		Unpaid Balance of Assessment (f)	•
1 Ø 4 Ø 1 Ø 4 Ø	12/31/86 12/31/87	214-38-0647 214-38-0647	10/09/89 10/02/89	11/Ø8/ 11/Ø1/		2248.85 1476.83	_ •
	IS FILED TO	MODIFY LIEN NUMBE R NAME.	IR 529015948	RECORDED	AUGUST	29, 1990	e ITT
	. 1						Õ
	,					•	•
							•
Place of Filing				-			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tot	al \$	3725.68	
This notice was	prepared and si	gned at <u>BALTI</u>	MORE, MD	: 	<u></u>	, or	én this,
the <u>11th</u> day	of <u>October</u>	, 19 <u>9ø</u>					
Signature for	C. Jarr W. AMES	is (syn)	Title		EVENUE 2-Ø1-2	OFFICER 628	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor unit notice thereof which meets the requirements of subsection (f has been filed by the Secretary.

Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(I) Real Property - In the case of real property. In one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Property - tn the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stale, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situated in the District of

- (2) Situs Of Property Subject To Llen For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the resldence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



(g) Refilling Of Notice. — For purposes of this section

(1) General Rule. - Unless notice of Ilen is refiled In the manner prescribed in paragraph (2) during the required. refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

for such notice of lien.

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding Ilen.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or inlends to obtain a right in such property.

Jake Line of the State of

70

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lien Under	· Internal	Revent	ıe Laws	
District	<u>, ,</u>		Serial Numbe	ar	-	For Option	al Use by Recording (Office
ВА	LTIMORE, N	1D		529019	51Ø			
Code, notice been assesse ment of this there is a lien	Is given that of against the liability has be in favor of the nging to this	taxes (inc following een made ne United taxpayer	cluding inter g-named tax e, but it rem States on a for the amo	of the Internal est and penalt payer. Demandains unpaid. It property and punt of these traccrue.	les) have I for pay- herefore, rights to		OUEEN ANNE'S COUNTY	AL I
Name of Taxpay	er RONALD	E MART	INSEN			:	AM 9:54	•
	O BOX 108 UEENSTOWN	, MD 2	1658-Ø1Ø	8	_			
less notice of lie	en is refiled by th	ne date giver	n in column (e)	n assessment listee , this notice shall, fined in IRC 6325(a	on the day			
Kind of Tax	Tax Perlod Ended (b)	ldentifyi	ng Number	Date of Assessment	Last Day f Refiling		Unpaid Balance of Assessment (7)	•
1Ø4Ø	12/31/86	Ø13-2	8-6798	10/02/89	11/Ø1/	75	4Ø874.81	•
								.BAB.
								•
Place of Filing			CIRCUIT COUNTY MD 21	COURT 617	Tot	tal \$	4Ø874.81	4.552
This notice was	prepared and si	gned at	BALTI	MORE, MD			,	on this,
the <u>11th</u> day	of <u>October</u>	_, 19 <u> 9Ø</u>	·	·				Õ
Signature for	D.M.1	Vine	uake AC	Title S	M	ANAGER	·	∦4 <u>1,</u>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

United States

74.5

VS.

Release of Tax Lien

iled this			_day of
· ,	19		M.,
nd proper entry made in			
Book No		, page	,
\$ 17 · 1			

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

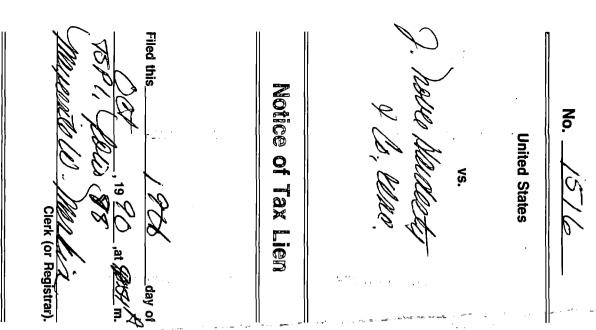
(Rev. April 1984)

U.S. GPO 1987-181-471/65749

Certificate of Release of Federal Tax Lien

(nev. April 1964)			1010400 01 1	Cacial lay	
District	<u> </u>	Serial Number		For	Optional Use by Recording Office
BAI	_TIMORE, M	ַ [5290196	10	
(a) of the Internation all statutory these taxes and a the notice of international statutory.	al Revenue Code additions There additions has be arnal revenue tax norized to note the	named taxpayer, the requirement taxpayer, the requirement of the lien provided be released. The proper lien was filed on he books to show the re	the taxes listed be by Code section to officer in the offic october 19	low and 3321 for e where ,	1991
lame of Taxpayer	RONALD E	MARTINSEN	<u> </u>	,	JAN
	O BOX 108 UEENSTOWN,	MD 21658-010	B		7 AN 10: 57
COURT RECO Liber tsp1	RDING INFO Fage 88	RMATION: UCC No. n/a	Serial No. 1515		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment (d)	Lest Day for Refiling	Unpaid Balance of Assessment (1)
1040	12/31/86	Ø13-28-6798 ******	10/02/89	11/01/95	4Ø874.81
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 4Ø874.81
This certificate was		ligned at <u>EALTI</u>	MORE, MD		, on thi
Signature	0 1		Title		<u> </u>

Form **668(Z)** (Rev. 4-84)



Excerpts From Internal Revenue Code

3

'Sec. 6321. Lien For Taxes

If any person flable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors

ment Lien Creditors.—The ilan imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment ilan creditor until notice thareof which meats the requirements of subsection (f) has been filed by the Secretary.

(n) Place For Filing Notice; Form.-

(1) Piece For Filing - The notice relarred to in subsection (a) shall be filed -

(A) Undar Stata Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the flan is situated; and

(II) Personal Proparty - In the case of personal property, whether tangible or intangible, in one office within the Stata (or tha county, or other govammental subdivision), as designated by the laws of such State, in which the property subject to tha lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meets the requirements

of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbiain the office of the Recorder of Deeds of the District of Columbia,
if the property subject to the lien is situated in the District of

- (2) Situs Of Proparty Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the tax-payer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehiclas



Lien # 1516

- (g) **Refiling Of Notice.** For purposas of this section -
- (1) **General Rule.**—Unlass notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice oi lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) effer the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

- (I) such notice of lien is reflied in the office in which the prior notice of lien was filed, end
- (ii) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the data of a reflling of notice of lien under subparegraph (A), the

Secratary recalvad written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such ilan is also filed in accordance with subsection (f) in the Stata in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term 'required refiling period' means -

(A) the one-year period ending 30 days after the expiration of 6 yeare after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling pariod for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cartificate of release of any lian imposed with respect to any internel revenue tax not later than 30 days after the day on which
- (1) Liability Satisfied or Unenforceable Tha Secratary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—
- (2) Disclosure of amount of outstanding ilen.-if e notice of lien has bean filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who fumishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	Internal	Reve	enue Laws	U
District		Serial Numbe	er		For Op	otional Use by Recording Office	
BA	ALTIMORE, I	чо	529019	929			
Code, notice been assessement of this there is a lier	is given that ed against the llability has b in favor of th enging to this naitles, interes	321, 6322, and 6323 taxes (including Interfollowing-named taxen made, but it remarks the United States on a taxpayer for the amount, and costs that may	est and penali payer. Demand alns unpaid. I il property and ount of these to accrue.	ties) have d for pay- Therefore, d rights to axes, and		1990 OCT 19 AN 9: 54	
Traine of Taxpay	O NOBEL	E HARDESTY & CO	INC , a C	DRPORALI	ON	AM 9: 9	•
	RAWER F SUDLERSVILL	_E, MD 21668				9: 54	
less notice of II	en is reflied by th	ATION: With respect to each se date given in column (e) certificate of release as def	, this notice shall,	on the day		<u>L</u>	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (θ)		Unpald Balance of Assessment (f)	C
941	Ø3/31/9Ø	52-0634807	Ø6/25/9Ø	Ø7/25/	96	10140.80	
			10				
						. 3.3	
		· ••					•
		ger og er er e r e glader og er					_
Place of Filing			<u> </u>			٠	•
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	1Ø14Ø.8Ø	
This notice was	prepared and si	gned at <u>BALTI</u>	MORE, MD	: 		, on this,	Ű
the <u>12th</u> day	of <u>October</u>	, 19 <u>9</u> @					_
Signature	D,M(L. RIVERA	Monemaker	Title			UE OFFICER 14	1:
		 		 			

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

J. Moble Hardesty & Co Inc

CLAIL HE MARYLAND.

QUEEN ANNE'S COUNTY, SLITE

10:1 HEREBY CERTIFY THAD

RECEIVED FOR RECORD THIS 3

AND RECORDED IN

MESCAD BOOK FOR QUEEN ANNE'S COUNTY

(3010 L)

MARGUERITE W. MANKIN, CLERE

EXHIBIT "A"

ALL THAT REAL PROPERTY and one (1) story building located in Sudlersville, Maryland on South Church Street.

BEGINNING for the same at an iron pipe set at the intersection of the division line between the lands of the Board of Education of Queen Anne's County and the lands of Ora G. Hardesty (see A.S.G. Jr. 10/361) with the westernmost side of South Church Street, as shown on the plat attached to deed dated July 2, 1984 by and between Ora G. Hardesty of Queen Anne County, Grantor, and J. Noble Hardesty and Co., Inc., a body corporate of the State of Maryland, Grantee, deed reference 215/593.

THENCE, leaving said beginning point so fixed and binding on the division line between the aforesaid Board of Education of Queen Anne's County lands, the lands of Norwood A. Coleman and the herein described lands, the following three (3) courses and distances: South 88 degrees 49 minutes 32 seconds West 271.60 feet to an angle iron fence post found, North 01 degrees 11 minutes 54 seconds West 140.00 feet to an iron pipe set and North 79 degrees 33 minutes 51 seconds East 100.00 feet to an angle iron fence post found on the westernmost outline of the land of Robert D. Putman;

THENCE, leaving said fence post and binding on the westernmost outline of the aforesaid Robert D. Putman lands and the lands of Foster A. Smith (see A.S.G. Jr. 19/458), South 01 degrees 40 minutes 28 seconds East 84.65 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on the southernmost outline of the aforesaid Foster A. Smith lands. North 89 degrees 19 minutes 11 seconds East 46.43 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on for new lines of division through the aforementioned Ora G. Hardesty lands (see A.S.G. Jr. 10/361), the following four (4) courses and distances: South 03 degrees 06 minutes, 41 seconds East 24.03 feet to an iron pipe set, South 89 degrees 19 minutes 15 seconds East 24.35 feet to an iron pipe set, South 01 degrees 08 minutes 00 seconds East 31.10 feet to an iron pipe set and North 88 degrees 52 minutes 00 seconds East 100.79 feet to a P.K. nail set on the westernmost side of the aforementioned South Church Street;

THENCE, leaving said P.K. nail and binding on the westernmost side of the aforesaid South Church Street, South 00 degrees 41 minutes 4 seconds East 15.09 feet to the place of beginning. Containing in all 0.475 acres of land, more or less, as surveyed by J.R. McCrone, Jr., Inc., Registered Professional Engineers and Land Surveyors in September of 1980;

TOGETHER with the building and improvements thereupon erected, made or being and all and every the rights, alleys, ways, waters, privileges, appurtenances and advantages, to the same belonging, or anywise appertaining

FORM **669-B** (Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

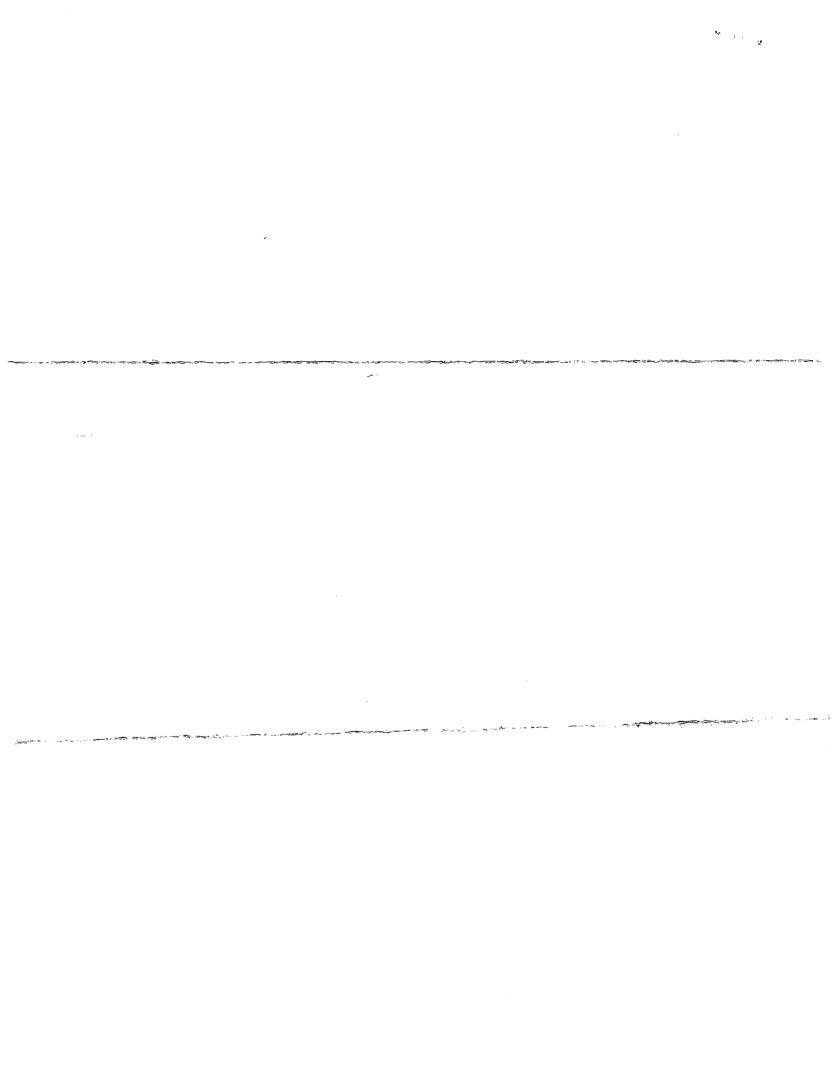
Of RD 1, Box	•	y & Co., Ir		Sudlerswille	
01		<u> </u>	_ , City of _	Sudlersville	, ;
County of Queen	Anne's County		, State of _	Maryland	,
				of One Hundred Forty Three Th	nousand
One Hundred Seve	n and 48/100	Dollars /\$	143,107.	48	,

Notice of Federal Tax	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount-Shown - on Lien (e)
528726626	1-66	07-20-87	52-0634807	4,884.05
528805389	1-70	03-22-88	52-0634807	27,407.05
528913271	1376	08-31-89	52-0634807	62,955.71
529004144	1405	03-19-90	52-0634807	19,729.43
529010237	1-84	06-05-90	52-0634807	8,819.03
529019929	tspl-88	10-19-90	52-0634807	10,140.80
529023660	tspl-88	12-17-90	52-0634807	9,171.41

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

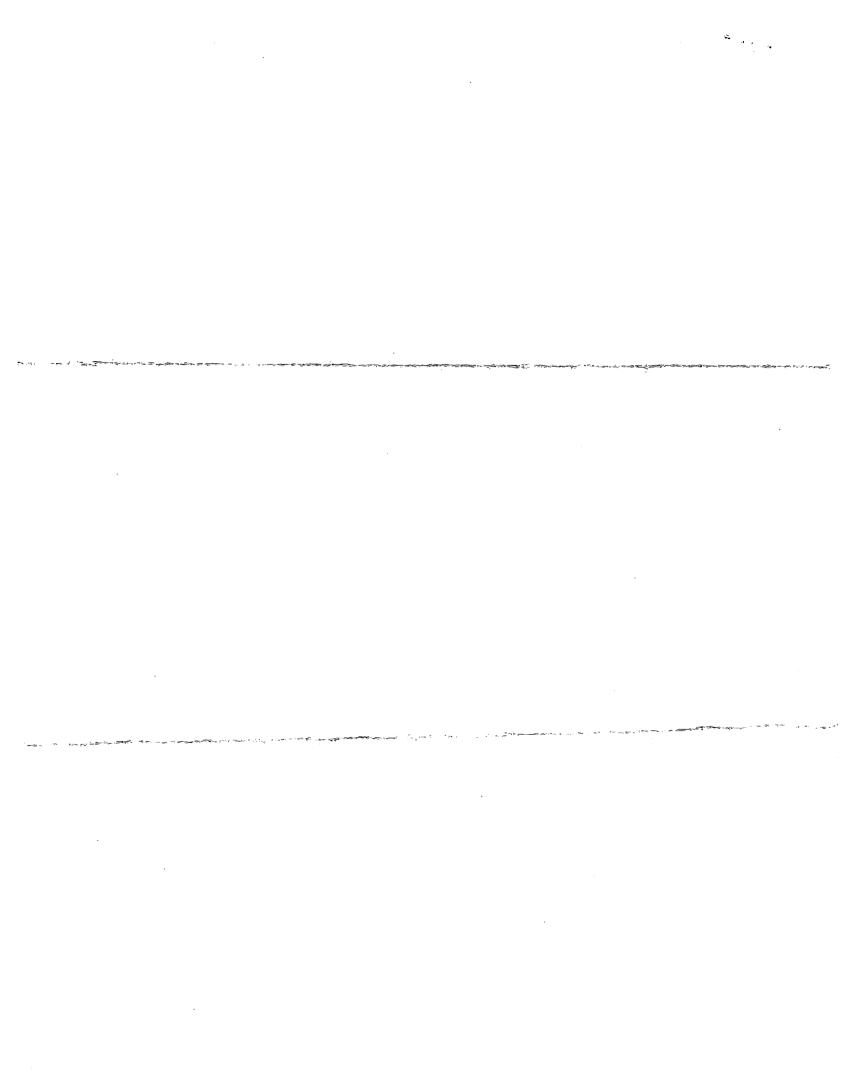
SEE EXHIBIT "A" ATTACHED

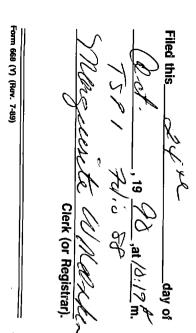
CLERK CIRCUIT COURT 92 JUL 30 PH 3: 36 OVEEN AINE'S COUNTY



(Usa	this	soace	for continue	ed de	escription o	f property)

and the second s		_ · · ·
Whereas, the District Director of Internal Revenue has	s determined that the value of the interest of the United S	States
In the foregoing property, under and by virtue of its afores		
Six Hundred Seventy and 00/100		
authorized the Issuance, under the provisions of section	6325(b)(2)(A) of the Internal Revenue Code, of a certi-	ficate
discharging the above-described property from the tax il	len of the United States upon the payment of the su	ım of
Seventeen Thousand Six Hundred Seventy and O	00/100- dollars (\$ $17,670.00$) to be ap	piled
in part satisfaction of the ilability in respect of the tax here	einbefore stated which sum has been pald to be so ap	plied,
and the receipt of which sum by me is hereby acknowled	ged; H. J. Hightower	
	H. J. Hightower	
District Director of internal Revenue atBaltimore,		
	•	
of-collecting and enforcing the collection of internal rev		
assessment hereinbefore stated, do, pursuant to the provi	Isions of section 6325(b)(2)(A) of the Internal Revenue (Code,
discharge the property heretofore described from the afore	resald tax llen, saving and reserving, however, the force	and and
effect of sald tax lien against and upon all other property	or rights to property to which sald lien is attached, whe	reso-
ever situated.		
Witness my hand atBaltimore, Maryland	, or	n this,
→	, 19	
au or		
Signature H. J. Hightower	Title	
By: Joanne Howard	Chief, Special Procedures Branch	
Note: Certificate of officer authorized by law to take acknowledgmen Rev. Ruj. 71-466, 1971-2, C.B. 409.	nts is not essential to the validity of Discharge of Federal Tax Lien.	
*U.S. GPO: 1992	-312-711/50889 Form 669-B (Rev.	2-92)





| | | **o**

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person flable to:pay eny tax neglects or refuses to pay the same after demend, the amount (including any interest, ed ditional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in eddition thereto) shall be e llen in lavor of the United States upon all property and rights to property, whether reel or personel, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dele is specificelly fixed by law, the lien imposed by section 6321 shall erise at the time the essessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen imposed by section

6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(I) Real Property In the case of reel property, in one office within the State (or the county, or other governmental eubdivision), as designeted by the lews of such State. In which the property subject to the lien is situated; and

(ii) Personal Property In the case of personel property, whether tengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien le eltuated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is eltuated, whenever the State has not by law designated one office which meets the requirements of eubparagraph (A), or

(C) With Recorder Of Deeds Of The Dietrict Of Columbia-

in the office of the Recorder of Deede of the Dietrict of Columbia, if the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of reel property, et its physical location; or

(B) Personal Property - In the case of personal property, whether langible or inlangible, at the residence of the texpayer at the time the notice of ilen is filed.

For purposes of paregreph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles

₋ien # 1517

- (g) Refilling Of Notice. For purposes of this eection
- (1) General Rule. Unless notice of lien is refilled In the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f)) after the expiretion of such refiling period.
- Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -(A) If-
 - (I) euch notice of lien is reflied in the office in which the prior notice of lien was filed, and
 - (II) In the cese of real property, the fact of refiling te entered and recorded in an index to the extent required by eubsection (f) (4), and
 - (B) In any case in which, 90 deye or more prior to the date of a rellling of notice of lien under eubparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien Is also filed in accordance with subsection (f) in the State In which such residence is loceted.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 deys efter the expiration of 6 years effer the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required rafiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificete of release of any lien imposed with respect to eny internal revenue tax not leter than 30 days after the day on
- (1) Liebility Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell Interest in respect thereof, within the time prescribed by lew (including eny extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulatione,

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

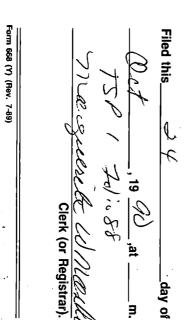
- (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes. -
- (2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	nternal	Revenu	e Laws	
District		Serial Numbe	er		For Optiona	l Use by Recording O	ffice
As provided by Code, notice is been assessed ment of this lithere is a lien property belon additional pens	s given that I against the ability has b In favor of th ging to this alties, interes	321, 6322, and 6323 taxes (including interfection following-named taxeen made, but it remark the control of the amount, and costs that may	rest and penalt payer. Demand alone unpaid. The property and punt of these to accrue.	Revenue les) have i for pay- herefore, rights to		LLERK, CIRC 1990 OCT 24 0UEEN ANNE	<u> Al</u>
Residence 31	JAMES & JIRENE W		DEAN		-	ALINDO S. 10 INT 12 COURT	The Mark
less notice of lier following such dat Kind of Tax	n is refiled by the constant as a second a	ATION: With respect to each determine date given in column (e) certificate of release as defined in the column (e) identifying Number	this notice shall, fined in IRC 6325(a	on the day a). Last Day f Refiling		Unpaid Balance of Assessment	· · · ·
(a) 1@4@	(b) 12/31/89	(c) 215-78-5199	(d) Ø6/Ø4/9Ø	(e) Ø7/Ø4/	96	<i>(f)</i> 1Ø25.18	
		* * *					
							Ĭ,
							,
····· · · · · · · · · · · · · · · · ·	·			· <u>.</u>			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	ai \$	1025.18	₽
This notice was p	·		MORE, MD	·			on this,
the 15th day of	30	_, 19	Title		ANAGER		

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Ø × **(D**

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any Interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such fiability) is satisfied or becomes unemorceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor un notice thereof which meets the requirements of subsection (has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(f) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, to which the property subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of eubparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situeted -

(A) Real Property - in the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal execulive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of a notice of llen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. — For purposes of this

(1) General Rule. — Unless notice of lien ie refiled in the manner prescribed in paregreph (2) during the required refilling period, such notice of lien shall be treeted as flied on the date on which it is filed (in accordance with subsection (f)) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refilling period shall be effective only -

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the dete of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer'e residence, if a notice of euch lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. - tn the case of any notice of lien, the term "required reflling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-If e notice of llen has been filed pursuant to section 6323(f), the amount of the outstending obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such fien or intends to obtain a right to such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Federal Ta	(Lien Under	r Internal	Reven	ue Laws	
District	 	Serial Numb	er		For Option	nal Use by Recording O	fice
BA	LTIMORE, N	1D	529020	189			
Code, notice been assesse ment of this there is a lien property belo additional per	Is given that in against the liability has be in favor of the inging to this haltles, interes	321, 6322, and 6323 taxes (including inte following-named taxen made, but it rente United States on a taxpayer for the amount of the taxen and costs that may	rest and penalt cpayer. Demand nains unpaid. I all property and ount of these to accrue.	iles) have if for pay- Therefore, I rights to axes, and		JLLRK, CIRC 1990 OCT 24 QUEEN ANNE	ă
IMPORTANT RE	ELEASE INFORMA	E, MD 21666 ATION: With respect to each of the date of the diversity of the date of the d	ch assessment listed	below, unon the day	TION	LLERK, CIRCUIT COUNTY 1990 OCT 24 AM 10: 19 OUEEN ANNE'S COUNTY	N. S.
Kind of Tax	Tax Period Ended	ldentifying Number	Date of Assessment	Last Day for Refiling		Unpaid Balance of Assessment	
941 941	12/31/87 Ø3/31/9Ø	52-1475@73	Ø9/1Ø/9Ø Ø8/Ø6/9Ø	10/10/ 09/05/		18607.91 4188.80	
		er e					det
	. •						
Place of Filing		· ·				<u></u>	
	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Tot	al \$	227 98.7 1	
This notice was		gned atBALT	IMORE, MD		<u> </u>		on this,
Signature	T. SEIVAC	£	Title		EVENUE 52-01-1	OFFICER 2116	& & & & & & & & & & & & & & & & & & &

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-465, 1971 - 2 C.B. 409)

Form 668

United States

VS.

Release of Tax Lien

Clerk (or Registrar).

Form **668(2)** (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

Certificate of Release of Federal Tax Lien

District			Serial Number			For Op	xional Use by Recording Office
BA	LTIMORE, M	ם		5290201	89		
(a) of the Internation all statutory these taxes and the notice of International Control of the International Control of International Control of the International Control of Internat	al Revenue Code additions. There additions has be ernal revenue tax horized to note the	have bee lore, the l en release lien was	n satisfied for t lien provided b ed. The proper of filed on	ulrements of section to taxes listed being Code section to officer in the officer ober 24 ease of this lien for the officer of	low and 321 for e where,		RECEIVED CLERK, CIRCUIT COURT 91 JUN 20 AM 10: 03
lame of Taxpayer	RENDEZ-VO	US IN	THE PARK	INC , a CC	RPORAT	ION	IVED AM IO: O3
	. O. BOX 6 TEVENSVILL		21666		-1		
COURT RECO Liber tsp1	RDING INFO Page 88	UCO	ON: C No. n/a	Serial No. 1518			
Kind of Tax	Tax Period Ended (b)	Identif	ying Number	Date of Assessment	Lest Day Refilin (0)		Unpaid Balance of Assessment
941 941 *****	12/31/87 03/31/90 *****	52-1	1475Ø73 1475Ø73 ******	Ø9/10/90 Ø8/06/90 ******	10/10 09/05 *****	/96	18609.91 4188.80 *******
							•
·							
lace of Filing		ANNE'S	E CIRCUIT S COUNTY , MD 210		Tota	J \$	22798.71
his certificate was				· · · · · · · · · · · · · · · · · · ·			, on this
ne <u>13th</u> day o	1 <u>June</u> , 1	9 <u>91</u>	· · · · · · · · · · · · · · · · · · ·				
Signature			17	Title		SPf	- ,

★ U.S.GPO:1988-0-202-019/85958

Form 8 3

Notice ×

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

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n Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection. (a) shall be filled -

(A) Under State Laws

(f) Real Property - In the case of real property, in one office within the Stata (or the county, or other governmental aubdivision), as designated by the laws of euch State, in which the property subject to the ilen is situated; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbiain the office of the Recorder of Deeds of the District of Columbia, If the property subject to the Ilen is situated in the District of

(2) Situs Of Property Subject To Llen - For purposes of paragraphs (1) end (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the princlpal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the lorm or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. - For purposas of thie

(1) General Rule. - Unlese notice of ilen is reflied in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refiling pariod shall be effective only -

(A) if-

(i) such notice of ilen is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, the fact of refiling is entered end recorded in an Index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the dete of a reliling of notice of lien under subparagraph (A), the Secretary received written Information (In the manner prascribed in regulations issued by the Secretary) concerning a changa in the taxpayer's rasidence, if a notice of such lian is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Reflling Period. —in the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of tha preceding raquired rafiling period for such notice of lien.

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such reguletions es the Secretary may prescribe, the Secretary shall Issua a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, togethar with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with auch requiremants raisting to terms, conditions, and form of the bond and suraties thereon, as may be epecified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding ilen.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Federal Ta	x Lien Unde	Internal	Revenue Lav	vs
District		Serial Numb	oer		For Optional Use by	Recording Office
BAL	_TIMORE, M	מו	529020	183		
Code, notice is been assessed ment of this il there is a lien property belon additional pena	s given that the against the ability has be in favor of the inguishing to this the alties, Interest	321, 6322, and 6323 axes (including interfellowing-named to been made, but it rele United States on axpayer for the ame, and costs that may	erest and penalic xpayer. Demand mains unpald. I all property and ount of these to accrue.	ties) have di for pay- Therefore, di rights to	UUEEN ANNE'S COUNTY	CLERK, C
Name of Taxpaye		% KATHERINE (ANNE'S	24
	T 1, BOX 3 ENTREVILLE				COUNT	
less notice of lier	n is reflied by the	TION: With respect to ea e date given in column (of certificate of release as d	e), this notice shall,	on the day	~	MAI
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day fo Refiling (e)	or Unpaid of Ass	d Balance lessment (f)
1Ø4Ø 1Ø4Ø	12/31/88 12/31/89	215-58-6137 215-58-6137	Ø7/3Ø/9Ø Ø8/2Ø/9Ø	Ø8/29/9 Ø9/19/9		.Ø89.87
	*					111
		en de la companya de				•
Olace of Filler						
Place of Filing		OF THE CIRCUITANNE'S COUNTY VILLE, MD 2:	T COURT	Tota	s 2	} 2936.58
This notice was p	repared and sig	ned atBALT	IMORE, MD			, on this,
the <u>17th</u> day	of <u>October</u>	, 19 <u>9ø</u>				-
Signature for h	Y/////////////////////////////////////	EV & TRANS UN	Title		ANAGER 2-Ø1-18Ø1	Ätt

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

United States

VS.

Release of Tax Lien

led this		day of
<u> </u>	, 19	М.,
nd proper ent	ry made in	
P	Book No, p	age
·		
Ã.	^	lerk (or Registrar)

Form 668(Z) (Rev. 4-84)

Form 688(Z)

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Department of the Treasury - Internal Revenue Service

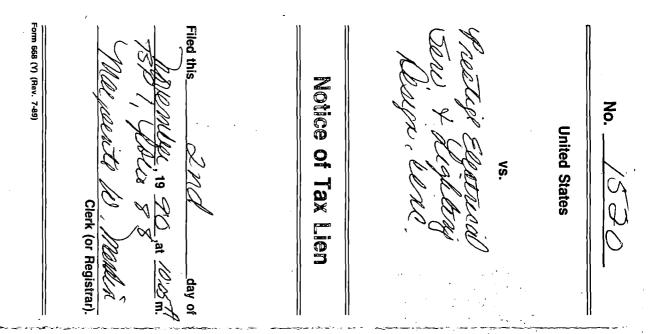
(Rev. April 1984)

Certificate of Release of Federal Tax Lien

District		Serial Number			For O	ptional Use by Recording Office
В	ALTIMORE, MI	o	529020	183		
i certify that as to (a) of the Interna for all statutory these taxes and a the notice of inte	the following-nam Revenue Code havadditions. Therefore dditions has been ronai revenue tax liet orized to note the b	ed taxpayer, the requive been satisfied for the tien provided by released. The proper of	e taxes listed bel Code section 6 fficer in the office October 24	ow and 321 for where,		RECEIVED CLERK, CIRCUIT COURT 91 SEP -5 AH 10: 16 QUEEN ANNE'S COUNTY
lame of Taxpayer	JEFFREY &	KATHERINE CRO	рок			VED UIT COURT AM 10: 16 E'S COUNTY
desidence	RT 1, BOX 3 CENTREVILLE					,
COURT REC Liber tsp1	ORDING INFO Page 88	RMATION: UCC No. n/a	Serial No 1519	o .		
Kind of Tax	Tax Period Ended I	dentifying Number	Date of Assessment (d)	Lest Day Refilin		Unpaid Balance of Assessment (/)
1040 1040 ****	12/31/88 12/31/89 ********	215-58-6137 215-58-6137 ******	07/30/90 08/20/90 ******	09/1	9/94 9/94 ****	1846.71 1089.87 ******
lace of Filing					_	·
	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 2	T COURT	Tota	1	2936.58
nis certificate was	prepared and sign	ed at <u>BALT</u>	IMORE. MD			, on thi
ne <u>29</u> t day o	/ <u>August,</u> 19 .	91				
Signature	PO		Title	Ch	e, SPa	

★U.S.GPO:1986-0-202-019/85956

Form **668(Z)** (Rev. 4-84)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the fiebility for the amount so assessed (or e judgment against the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of e security Interest, mechanic's lenor, or Judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice: Form. -

- (1) Place For Filing The notice referred to In subsection (e) shell be filed $\,$
 - (A) Under State Laws

(I) Reel Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the flen is situated; and

(II) Personal Property in the case of personel property, whether tangible or Intangible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such State, in which the property subject to the lien is eituated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of eubparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbile.
In the office of the Recorder of Deeds of the District of Columbia,
if the property subject to the Ilen is situeted in the District of

- (2) Situs Of Property Subject To Llen For purposes of paragrephs (1) end (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, et its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the laxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columble.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1520

(g) Refilling Of Notice. — For purposes of this section -

- (1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated es filled on the date on which it is filled (in accordance with subsection (f)) efter the expiration of such refilling period.
- (2) Place For Fillng.—A notice of ilen refiled during the required refilling period shall be effective only -
 - (A) If-
- (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
- (ii) In the case of real property, the fact of refilling le entered and recorded in an index to the extent required by subsection (i) (4), and
- (B) In any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lian is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means.

(A) the one-year period ending 30 deys efter the expiretion of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiretion of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such reguletions as the Secretary may prescribe, the Secretary shall Issue a certificate of release of any ilen Imposed with respect to any internal revenue tax not later than 30 deys after the dey on which.
- (1) Lebility Setisfied or Unenforceeble The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, hes been fully setisfied or hes become legelly unenforceable; or
- (2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen.-If a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such ilen mey be disclosed to any person who furnishes satisfactory written evidence that he hee a right in the property subject to such lien or intends to obtain a right in such property.

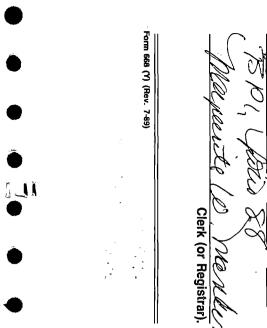
£ \$ \$ \$

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	r Internal	Reven	ue Laws	
District		Serial Number	er	·	For Option	nal Use by Recording Off	ice
ВА	ALTIMORE, 1	MD D	529020	656			
Code, notice been assess ment of this there is a lier property belo additional pe	is glven that ed against the lability has be in favor of the lability to this naitles, interes	321, 6322, and 6323 taxes (including Inter following-named tax een made, but it rem to United States on a taxpayer for the amout, and costs that may	est and penali payer. Demand lains unpaid. I il property and ount of these to	ties) have d for pay- Therefore, rights to		1990 NOV -2 AN 10: 05	ΪŢ
Name of Taxpa	yer PRESTIO DESIGN II	SE ELECTRICAL S NC	ERV & LIGH	TING /		AN 10:	_
Residence r	<u>a CORPORA</u> RED APPLE I					6 6 6	•
•	CHESTER, MI			•		NTY	į
less notice of i	lien is reflied by th	ATION: With respect to each ne date given in column (e) certificate of release as def	, this notice shall,	on the day			<i>II.</i>
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day for Refilling	or	Unpaid Balance of Assessment	(
941	Ø6/3Ø/B9	52-1583331	Ø3/26/9Ø	Ø4/25/	96	1038.16	(
941	09/30/89	52-1583331	02/05/90	03/07/		5700.26	
941	12/31/89	52-1583331	Ø2/26/9Ø	Ø3/28/		7009.63	
941	Ø3/31/9Ø	52-1583331	Ø7/3Ø/90 	Ø8/29/	76	7047.96	
رف د ۳							
	<u>.</u>						
Place of Filing		<u> </u>		L		 	— .`
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tot	al \$	20796.01	X.
This notice was	prepared and si	igned atBALTI	MORE, MD			or	n this,
the <u>25th</u> da	y of <u>October</u>	_, 19 <u></u>					
Signature	- 1 - 1		Title				(
for	WHAN	AC:	·	M:	ANAGER		<u> </u>
(NOTE: Certifi Rev. Rul. 71-4	icate of officer author 166 1971 - 2 C.B. 40	rized by law to take acknowledg 09)	ments is not essentia	al to the validity of	of Notice of F	Form 668 (V) (Bey 7	90\

Part 1 - Kept By Recording Office

Form **668 (Y)** (Rev. 7-89)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person flable to pay any tax neglects or refuses to pay the same efter demand, the emount (including any interest, edditional amount, addition to tax, or essessable penalty, together with any costs that may accrue in eddition thereto) shall be e flen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

- ment Lien Creditors. The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.
 - (1) Place For Filing Notice; Form. -
- (1) Place For Filing The notice referred to in subsection (e) shall be filed -

(A) Under Stete Lewe

(f) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the lews of such State, in which the property subject to the lien is sliueted; and

(II) Personel Property - In the case of personel property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the flen is situeted; or

With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the requirements

eubparegreph (A), or (C) With Recorder Of Deeds Of The District Of Columbie-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the IIen is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, et its

physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a laxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



- (g) Reflling Of Notice. For purposes of this
- (1) **General Rule.**—Unless notice of lien is refiled In the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shell be treeted as filed on the date on which II is filed (in eccordance with subsection (f)) efter the expiration of such refilling period.
- (2) Place For Fillng.—A notice of lien refiled dur-ing the required refiling period shall be effective only .

(A) II-

(I) such notice of lien is refiled in the office in which the prior notice of ilen was filed, end

(ii) In the case of real property, the tact of reflling Is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparegraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of euch lien Is elso tiled in eccordence with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien. Subject to such regulations es the Secretary may prescribe, the Secretary shall Issue e certificate of release of eny lien imposed with respect to eny internal revenue tax not later than 30 days efter the dey on
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the emount essessed, together with ell inlerest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, end form of the bond and sureties thereon, es mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-
- (2) Disclosure of amount of outstanding Ilen.-If e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to eny person who furnishes setisfectory written evidence that he has a right in the property subject to such ilen or intends to obtain e right in such property.

All American Section

70

Department of the Treasury - Internal Revenue Service

Pav.	7-891	

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lien Under	r Internal	Reven	ue Laws	
District			Serial Numbe	er		For Option	nai Use by Recording C	ffice
As provided Code, notice been assessment of this there is a lier property belo	by sections 6 Is given that ed against the Ilability has b in favor of th onging to this naities, interes	taxes (Inc following een made ne United taxpayer t, and cos	cluding intergramed taxes, but it rem States on a for the amosts that may	529020 of the Internal rest and penal payer. Demandains unpaid. Il property and ount of these taccrue.	Revenue ties) have d for pay- Therefore, I rights to		1990 NOV -2 AM 10: 05 OUBEN ANNE'S COUNTY	
	34 BENNET	MD 2	1658	n assessment liste	d below, un-			⊕
less notice of li following such o	en is refiled by th late, operate as a	e date give certificate o	n in column (e) frelease as det	, this notice shall, fined in IRC 6325(i	on the day a).			•
Kind of Tax	Tax Period Ended (b)	Identify	Ing Number	Date of Assessment	Last Day t Refiling		Unpaid Balance of Assessment	•
6672 6672	Ø6/3Ø/88 Ø9/3Ø/88		Ø-5989 Ø-5989	07/02/90 06/18/90	Ø8/Ø1/ Ø7/18/		41796.64 6865.94	•
			·					XAN O
			,					•
	. !							•
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	Tot	tal \$	48662.58	3.7.1.1 •
This notice was	prepared and si	gned at	BALTI	MORE, MD	· · · · · · · · · · · · · · · · · · ·			Ó on this, ●
the <u>26th</u> day	of <u>October</u>	, 19 <u> </u>						
Signature (STERLIN	onlud	ku	Title		EVENUE 2-Ø1-2	OFFICER 630	() }

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

United States

VS.

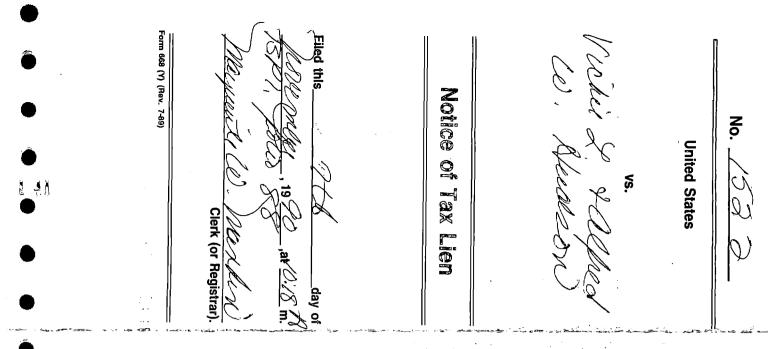
Release of Tax Lien

Form 668[Z]

Doparlmont of the Treasury - Internal Revenue Service

(a) of the Intert for all statutor, these taxes and the notice of in	nal Revenue Code y additions. There l additions has be ternal revenue tax thorized to note t	named taxpayer, the requirement to the least satisfied for the fore, the lien provided be an released. The proper the lien was filled on Noveles to show the re	the taxes listed be by Code section officer in the office ember 2,	elow and 6321 for se where	CLERK, CIRCUIT COURT 96 MAY -7 AM 11: 32 OUEEN ANNE'S COUNTY
Mame of Tampaye	Helene W	. Hughes	_ 		IVED BUIT COURT AM II: 32 E'S COUNTY
Rosidence		ett Pt. Road wn, Maryland 2165	i 8		OURT) : 32
Kind of Tax (a)	Tax Ported Endod (b)	idoninying Numbor (c)	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
6672	06/30/88	530-10-5989	07/02/90	08/01/96	41796.64
6672	09/30/88	530-10-5989	06/18/90	07/18/96	6865.94
					RECEDIAL FEE 3.1 NICHE 3.1 REST CASE ACT T COUNTY JA J. ROD 11.1 1.10
		-			
Place of Filing	Queen Anne	the Circuit Court e's County Le, Maryland 2161	7	Total	\$48662.58
7010	as propared and a	signed atSali	sbury, Maryl	and	, on thi

(NOTE: Contificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liebla to pay any tax neglects or refuses to pay the earne after damand, the amount (including any Interest, edditional amount, addition to tax, or assessable penalty, together with any costs thet may accrue in addition thereto) shall be e lian in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

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n Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in subsection, (a) shali ba filed -

(A) Under State Laws

(f) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the fien is situated; end

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property

subject to the lien is situeted; or With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situeted -

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of tha taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of Ilen is refiled In the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treated as filed on the date on which it is filed (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of reel property, the fact of refilling is entered and racorded in en index to the extent required by subsection (f) (4), and

(B) In eny case in which, 90 days or more prior to the dete of a refilling of notice of lien under subparegraph (A), the Secretary received written information (in the manner prescribed In regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is elso filed in accordence with subsection (f) in the State In which such rasidence is located.

(3) Required Refiling Period.—in the case of eny notice of lien, the term "required refiling period" meens -

(A) the one-year pariod ending 30 days efter the expiretion of 6 years after the date of the essessment of the tax, and (B) the one-year period ending with the expiretion of 8 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien Imposed with respect to any internal revenue tax not later then 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully setisfied or has become

legally unenforceable; or

What is the state of

(2) Bond Accapted-Thera is furnished to the Secretary and accapted by him a bond that is conditioned upon the payment of the amount essessed, together with ell interest in respect thereof, within the time prescribed by law (including eny extension of such time), and that is in accordance with such requirements releting to terms, conditions, end form of the bond and suratias theraon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien may be disclosed to any person who fumishes satisfectory written evidence thet he has e right in the property subject to such lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice	of	Federal	Tax	Lien	Under	Internal	Revenue	Laws

(Rev. 7-89)	Noti	ce of Federal Tax	k Lien Under	r Internal	Reven	ue Laws	
District	· ·	Serial Number	er .		For Option	nal Use by Recording Offic	;
BAL	_TIMORE,	MD	529021	Ø27			
Code, notice is been assessed ment of this II there is a lien property belon	s given that against the ability has bin favor of the inging to this	taxes (including interpretation of the state	rest and penali payer. Demand nains unpaid. I ill property and ount of these t	lles) have d for pay- ∫herefore, d rights to		CLERK, CIRCUIT COURTY 1990 NOV -7 AM 10: 18 GUELN ANNE'S COUNTY	Ä
Name of Taxpaye	Pr VICKIE	L & ALFRED W H	NOSQUI	:		S COUN AM IO: S COUN	
Residence — Ra Si	F 3 BOX 2 TEVENSVIL			for ma him a group. TRNA had bloomly a	· · -·		• • •
less notice of lier	n is refiled by th	ATION: With respect to eac ne date given in column (e certificate of release as de), this notice shall,	on the day			MA
Kind of Tax	Tax Period Ended (b)	identifying Number (c)	Date of Assessment	Last Day f Refiling	or	Unpaid Balance of Assessment (1)	_
1Ø4Ø 1Ø4Ø	12/31/87 12/31/88		Ø5/3Ø/88 Ø7/24/89	Ø6/29/ Ø8/23/	The state of the s	1447.67 1018.03	_ (
		e y vere					
	.		entro ta		-		
Place of Filing		<u> </u>					_ (
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	2465.70	
This notice was p	orepared and si	igned at <u>BALTI</u>	MORE, MD			, on	this,
the <u>1st</u> day	of <u>Novembe</u>	<u>r,</u> 19 <u>9ø</u>					(
Signature	DM.	Monemaker	Title	[v	IANAGER		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1522)
Vickie 2007
Vickie 2007
Alfred Will
Audson

Queen annes county, E DAY OF CHEST OF AT 9.53 A M RECORD BOOK FOR QUEEN ANNES SEA Mayeente W. Marker

Form 668 (Y) (Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District		Serial Num	nber		For Option	onal Use by Recording Office
BA	ALTIMORE		529406	6Ø5		
Code, we are have been as a demand for there is a lier property belo	giving a notice sessed against reast payment of the in favor of the inging to this inging the ingineral ingineral ingineral ingineral ingineral ingineral inginera	321, 6322, and 6323 e that taxes (Includin the following-named his liability, but it rer he United States on a taxpayer for the amo , and costs that may a	g interest and the staxpayer. We have a since the same and a limited and the sets to the s	penalties) ave made herefore, rights to		RECEIVED COURT CLERK. CIRCUIT COURT 94 APR 13 AM 9: 52
	yer VICKIE	L & ALFRED W H	IUDSON			NE'S COU
	RT 3 BOX 26 STEVENSVILL		557		l eg	COUNTY
unless notice on the day fo	of lien is refiled blowing such da	ORMATION: For each by the date given in cote, operate as a certification.	olumn (e), this no cate of release a	otice shall, as defined		
Kind of Tax (a)	Tax Period Ended (b)	identifying Number (c)	Date of Assessment (d)	Last Da Refilli (e)	ňg	Unpaid Balance of Assessment (f)
1 Ø 4 Ø 1 Ø 4 Ø	12/31/87 12/31/88	219-70-8665 219-70-8665	Ø5/3Ø/88 Ø7/24/89	Ø6/29/9 Ø8/23/9		1447.67 1Ø18.Ø3
·			Ç.			
	_ · · ·				•	
Place of Filing	G	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MC Data: bpi	OUNTY 0 21617	Ť	Total	\$ 2465.7Ø
This notice wa	s prepared and	R∆I T	IMORE, MD.			, on this,
he <u>7th</u> day	y of Pril		·			
Signature	L. Houra	Mil	Title	Chief	SP f	
	icate of officer auth 466, 1971 - 2 C.B.		owledgments is not		validity of	Notice of Federal Tax lien Form \$68 (Y) (Rev. 10-93)

Part 1 - Kept By Recording Office

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the sama after demand, the amount (including any interest, additional amount, addition to tax, or assessable penelty, together with any costs that may eccrue in eddition thereto) shall be a llen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. - The lien Imposed by section 6321 shall not be velid as egainst any purcheser, holder of security Interest, mechanic's lienor, or judgment lien creditor un notice thereot which meets the requirements of subsection has bean filed by the Secretary.

m Place For Filling Notice: Form. -

(1) Place For Filing - The notica refarred to in subsection (a) shall ba filad -

(A) Undar Stata Lawa

(i) Raai Proparty - in tha case of real proparty, in one offica within the Stata (or tha county, or other govarnmentel subdivision), as designated by the laws of such State, in which the proparty subject to tha lien is situeted, end

(II) Parsonal Property - In the case of personal properly, whether tangibla or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property

subject to the lien is situeted; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meats the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Ot The District Of Columbie-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whather tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the restdence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the torm or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. — For purposaa of this

- (1) General Rule. Unless notice of lien is refiled In the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shell be treated as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refilling period shell be effective only -

(A) if-

- (i) such notice of lien is refiled in the office in which the prior notice of Ilen wes filed, and
- (ii) in the case of real property, the tact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date ot a retiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien Is also filed in accordance with subsection (f) in the State tn which such residence is located.

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 deys after the expiration ot 6 years after the date of the assessment of the tax, and (B) the one-yeer period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

> Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such requiations es the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on
- (1) Liability SetIsfied or Unentorceable The Secretary finds thet the liebility for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-Thera is furnished to the Secretary and eccepted by him a bond thet is conditioned upon the payment of the amount assessed, togather with all interesi in respect thereof, within the time prescribed by lew (including any axtension of such tima), and that is in eccordance with such requirements ralating to tarms, conditions, and form of the bond and auretles tharaon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -
- (2) Disclosure of amount of outstanding lien.-if e notice of llen has been filed pursuent to section 6323(f), the emount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence thet he has a right in the property subject to such lien or intands to obtain e right in such property.

Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fed	derai Tax	Lien Unde	r Internal	Reven	ue Laws	
District			Serial Numbe	or		For Option	onal Use by Recording (Office
Be	ALTIMORE, N	1D		529ø21	611			.c.
Code, notice been assessement of this there is a lier property belo	by sections 6 Is given that ed against the liability has b in favor of the onging to this naities, interes	taxes (Incl following een made ne United (taxpayer f	luding inter -named tax , but it rem States on al for the amo	est and penal payer. Deman lains unpald. Il property and ount of these t	Ities) have d for pay- Therefore, d rights to		W 61 AON 0661	.IM.
Name of Taxpay	^{/er} John Ai	DAMS			, p=		io. 00	•
	37 JOHNSON STEVENSVIL		21666				. ,-	
less notice of II	ELEASE INFORM. len is reflied by thate, operate as a	ne date given	In column (e)	this notice shall	, on the day			
Kind of Tax	Tax Period Ended (b)		ng Number (c)	Date of Assessment	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (7)	
1 Ø 4 Ø 1 Ø 4 Ø 1 Ø 4 Ø	12/31/78 12/31/79 12/31/8Ø		7-4932 7-4932 7-4932	Ø7/27/87 Ø7/27/87 Ø7/27/87	Ø8/26/ Ø8/26/ Ø8/26/	793	1701.91 1089.69 1006.11	•
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								•
				,			·	•
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COURT	То	tal \$	3797.71);; •
This notice was	prepared and s	igned at	BALTI	MORE, MD				on this,
	y of <u>November</u>	<u>r,</u> 19 <u>9Ø</u>						
Signature for	D.M.;	Noneu	uakwac	Title S	1	1ANAGEF	₹	£25

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

RILLS OF MARYLAND.

I HEREBY CERTIFY THAT

RILLS OF RECORD THIS

DAY OF AND RECORDED IN

LIBER TS! AND RECORDED IN

RECORD EDOX FOR QUEEN ANNOTE

HARCHERT TO MANKIN. CLERK

1525

Form 668 (Z)

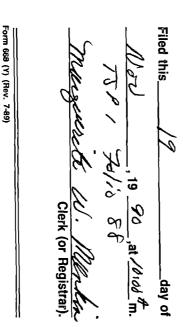
(Rev. 6-94)

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Department of the Treasury - Internel Revenue Service

Certificate of Release of Federal Tax Lien

Dietrict		Seriel Numb)er		For U	Jae by Recording Office
_	A. TTUES					
I certify that as of the internel all statutory ac taxes and edd notice of intern	Revenue Code had ditions. Therefor itions has been real revenue tax ile	name taxpayer, the requisive been satisfied for the e, the lien provided by Coeleased. The proper office	taxee lieted beid code section 6321 cer in the office November 1	on 6325 (a) ow end for for these where the		OLERK,
these taxes an			the release of th	is lien for	,	10 10 10 10 10 10 10 10 10 10 10 10 10 1
	537 JOHNSON STEVENSVIL					SO : LINED SO : LINED TARROS THE
COURT REC Liber 1	ORDING INF Fage 88	ORMATION: UCC No. n/a	Serial No 1523			,
Kind of Tax	Tax Perlod Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Da Refill <i>(e)</i>	İng	Unpaid Balance of Assessment <i>(f)</i>
1040 1040 1040 *****	12/31/78 12/31/79 12/31/8Ø ******	214-60-4932 214-60-4932	07/27/87 07/27/87 07/27/87 ******	Ø8/26/ Ø8/26/ Ø8/26/ *****	/93 /93	1701.91 1089.69 1006.11 *******
		;				
	,		·			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY			Total	\$ 3797.71
This notice was		EVILLE, MD 21 gned atBALTI	==			, on this,
the <u>11th</u> day	of July	1791				
Signature	Howard!		Title	Chief,	SPf	



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United Stetes upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such flability) is setisfied or becomes unenforceable by reason of lepse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests. Mechanic's Lienors, And Judgment Lien Creditors. - The lien imposed by section 6321 shell not be velid as egainst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

@ Place For Filing Notice; Form.-

(1) Place For Filing -- The notice referred to in subsection (e) shell be filed -

(A) Under State Lawe

(i) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situeted; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated

(A) Real Property - In the case of real property, et its physical location; or

(B) Personel Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of a corporetion or pertnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew recording the form or content of a notice of llan.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retal



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of Ilen shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in eny case in which, 90 days or more prior to the dete of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such flen is also filed in accordance with subsection (f) in the State In which such residence is located.

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(1) Liebility Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, end form of the bond and sureties thereon, as may be specified by such regulations.

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Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

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1	ce of Federal 18	AN EIGH GHAG		JIOHAO EUMO	
 _	Serial Nun	nber	Fo	r Optional Use by Recording Office	
TIMORE, N	1D,	529021	610		
s given that I against the ability has b in favor of th ging to this	taxes (Including in following-named t een made, but it r le United States or taxpayer for the a	terest and penal axpayer. Demandemains unpald. The sand all property and mount of these t	ties) have d for pay- Therefore, l rlahts to	-0	
r JOHN W	& SHARI M ADA	ams		• .	•
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n is refiled by th	e date given in column	(e), this notice shall,	on the day	<u> </u>	140
Tax Period Ended (b)	ldentifying Numbe (c)	Date of Assessment	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	Í
12/31/86	214-6Ø-4 93 2	Ø7/27/87	Ø8/26/93	1128.93	•
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	OF THE CIRCU				
	y sections 6 s given that against the ability has b in favor of th ging to this lities, interes JOHN W JOHN W JOHNSON EVENSVILL EASE INFORMA is refiled by th te, operate as a Tax Period Ended (b)	y sections 6321, 6322, and 632 given that taxes (including in against the following-named tability has been made, but it rein favor of the United States on ging to this taxpayer for the arities, interest, and costs that mailties, interest and costs that mailties, inter	y sections 6321, 6322, and 6323 of the Internal signer that taxes (Including interest and penals against the following-named taxpayer. Demandability has been made, but it remains unpaid. In favor of the United States on all property and ging to this taxpayer for the amount of these talties, interest, and costs that may accrue. JOHN W & SHARI M ADAMS TO JOHNSON RD EVENSVILLE, MD 21666 EASE INFORMATION: With respect to each assessment listed its reflied by the date given in column (e), this notice shall, the, operate as a certificate of release as defined in IRC 6325(a). Tax Period Ended (b) Identifying Number (c) Date of Assessment (d)	y sections 6321, 6322, and 6323 of the Internal Revenue against the following-named taxpayer. Demand for payability has been made, but it remains unpaid. Therefore, in favor of the United States on all property and rights to ging to this taxpayer for the amount of these taxes, and lities, interest, and costs that may accrue. JOHN W & SHARI M ADAMS TO JOHNSON RU EVENSVILLE, MD 21666 EASE INFORMATION: With respect to each assessment listed below, units reflied by the date given in column (e), this notice shall, on the day te, operate as a certificate of release as defined in IRC 6325(a). Tax Period Identifying Number (d) Date of Refilling (e)	y sections 6321, 6322, and 6323 of the Internal Revenue against the following-named taxpayer. Demand for payability has been made, but it remains unpaid. Therefore, in favor of the United States on all property and rights to ging to this taxpayer for the amount of these taxes, and allties, Interest, and costs that may accrue. To John W & Shari M Adams Fevensyllle, MD 21666 EASE INFORMATION: With respect to each assessment listed below, until its refiled by the date given in column (e), this notice shall, on the day te, operate as a certificate of release as defined in IRC 6325(a). Tax Period Identifying Number (c) Date of Refiling (e) (f)

This notice was prepared and signed at _____BALTIMORE, MD , on this,

the 8th day of November, 19 90

Signature

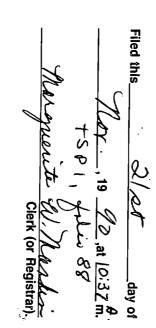
Memaku ACS

Title

MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)



Notice of Tax Lier

Kennet Wilson 317 Little Kilwell Centruille, MX 21617-1230

United States

1005

Excerpts From Internal Revenue Code

(Rev.

"Sec. 6321. Lien For Taxes

If any person fiable to pay any tax naglects or rafusas to pay the same after demand, the amount (including any interast, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition therato) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such parson.

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(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section

6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meats the raquiraments of subsection (f. has been filed by the Secretary.

() Place For Filing Notice; Form. -

- Place For Filing The notice raferred to in subsection
 shall be filed -
 - (A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Proparty - In the casa of personal property, whather tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clark Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lian is situated, whenever the State has

not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia.
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- (2) Situs Of Property Subject To Lien For purposas of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or

(B) Parsonal Proparty - In the case of personal property, whather tangible or intengible, at the residence of the taxpayer at the time the notice of lian is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehiclas

Lien # 1525

(g) Refiling Of Notice. — For purposes of this section -

- (1) **General Rule.**—Unless nolice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien rafiled during the required refiling period shall be effective only -(A) if-
 - (i) such notice of lien is rallled in the office in which the prior notice of lien was filed, and
 - (ii) in the case of rael property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any casa in which, 90 days or more prior to the data of a refiling of notice of lian under subparagraph (A), tha

Secretary recaived written information (in the mannar prescribad in regulations issued by the Secretary) concerning a change in the taxpayar's residence, if a notice of such lien is also filiad in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means.
(A) the one-year period ending 30 days after the expiration of 6 years after the data of the assessment of the tax, and
(B) the one-yeer pariod ending with the expiration of 6

of 6 years after the data of the assessment of the tax, and (B) the one-yeer pariod ending with the expiration of 6 years after the close of the preceding required refilling pariod for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall Issue a cartificate of release of any lien Imposed with respect to eny internal ravanua tax not later than 30 days after the day on which
- Liability Satisfied or Unanforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unanforceable; or
- (2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including eny extension of such time), and that is in accordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(i) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-if a notice of lian has bean filed pursuant to section 6323(f), tha amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property. Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

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(Rev. 7-89)	Noti	ce of Fe	deral Tax	Lien Und	ler Int <mark>erna</mark>	Reve	nue Laws	
District			Serial Numbe	er		For Opti	onal Use by Recording	Office
As provided I	is given that	321, 6322 taxes (inc	cluding inter	est and per	nai Revenue nalties) have			.
been assesse ment of this i there is a lien property belo additional pen	iability has b in favor of th nging to this alties, interes	een mad ne United taxpayer t, and cos	e, but it rem States on a for the amo sts that may	ialns unpaid Il property a	l. Therefore, and rights to		1990 NOV 2	
							A	•
	17 LITTLE ENTERVILLE		L 21617-12:	3Ø			₩ 10: 3 7	•
less notice of lie	LEASE INFORM on is reflied by thate, operate as a	e date give	n in column (e)	, this notice sh	all, on the day			
Kind of Tax	Tax Period Ended (b)	Identify	Ing Number (c)	Date of Assessmen (d)	Last Day Refilling		Unpaid Balance of Assessment (f)	•
1040	12/31/86	219-3	4-2 9 Ø6	Ø7/31/89	9 08/30/	95	950.22	•
								•
								•
			in the second					
* **								
Place of Filing				_				
	QUEEN		CIRCUIT COUNTY MD 21	COURT		tal \$	950.22	- 14 H
This notice was	prepared and si	gned at	BALTI	MORE, MD		•		on this,
the <u>15th</u> day	of November	. 19 <u> 9</u> Ø	·					•
Signature	Droot	23	AC	Title	P	IANAGEF	3	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1525

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Department of the Treasury - Internal Revenue Service Form 668(Z) 28 Certificate of Release of Federal Tax Lien (Rev. April 1984) Serial Number For Optional Use by Recording Office District BALTIMORE, MD 529022015 I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where <u>November 21</u> the notice of internal revenue tax lien was filed on ____ 19 90 is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer KENNETH WILMER FED/LN Residence 317 LITTLE KIDWELL REL CENTERVILLE, MD 21617-1230 RECD FEE 3.00 3.00 CASH #435010 COO1 ROO T12#12 COURT RECORDING INFORMATION: 12/06/90 Liber Page UCC No. Serial No. 88 1525 1 n/a Unpaid Balance Tax Period Date of Last Day for Reflling of Assessment **Identifying Number** Assessment Kind of Tax Ended (e) (1) = (d) (b) (c) (a) 1040 12/31/86 219-34-2906 08/30/99 07/31/89 950.22 **** ****** Place of Filing Total \$ CLERK OF THE CIRCUIT COURT 950,22 QUEEN ANNE'S COUNTY CENTREVILLE, MD This certificate was prepared and signed at_ BALTIMORE. the 5th day of December, 19 90

. S. GFO 1383 J . 1. 242-305/05542

Signature Chief, SFf

(NOTE: Certificate of Officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

United States

VS.

Release of Tax Lien

Filed this		day of
	_, 19	M.,
and proper entry made in_		
Book No		, page
		Clerk (or Registrar).

Form 668(Z)

28

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

☆ U.S. GPO 1989 JKT. 242-506/06642

Certificate of Release of Federal Tax Lien

		Se	rial Number			F07 U	ptional Use by Recording Office
8	ALTIMORE, M	ID		5290220)15		
(a) of the Internation all statutory these taxes and the notice of internation 19 90, is autaxes and addition	al Revenue Code additions. There additions has bee ernal revenue tax I thorized to note toons.	have been s fore, the lie en released. ien was filed he books to	atisfied for a provided the proper to the pr	uirements of sectithe taxes listed be by Code section officer in the offic November 21 lease of this lien f	low and 6321 for se where		1990 DEC
ame of Taxpayer	KENNETH W	IILMER					17
	317 LITTLE CENTERVILLE			30		-	AH 9: 50
COURT RECO Liber 1	ORDING INFO Page 88	RMATION UCC n/	No.	Serial No. 1525	•		
Kind of Tax (a)	Tax Period Ended (b)		g Number	Date of Assessment (d)	Last Day Refilin (e)		Unpaid Balance of Assessment (f)
1040	12/31/86	219-34		07/31/89	08/30		950,22 *****
Place of Filing	QUEEN	OF THE ANNE'S	COUNTY	COURT 617	Tota	ıl	950.22
	QUEEN	ANNE'S VILLE,	COUNTY MD 21	617	Tota	11 \$	950.22
This certificate wa	QUEEN CENTRE	ANNE'S VILLE,	COUNTY MD 21	617	Tota		•

United States

Rændolph Tetchett, Jr., 10BA Cleston Mæsonry

Release of Tax Lien

Filed, th	is <u>30</u>	Nov.	day of
<u>;</u>	Now	, 19 <u>9</u> 2	10.07AM.

and proper entry made in Queen adder Co.



Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

U.S. GPO 1987-181-471/65749

Certificate of Release of Federal Tax Lien

District		Serial Number		<u> </u>	For	Optional Use by Recording Office
BA	ALTIMORE, M	ם	5290010	41		
(a) of the Interna- for all statutory these taxes and the notice of inte	al Revenue Code additions. Therel additions has bed ernal revenue tax	amed taxpayer, the requirement to the lien provided been released. The proper collen was filed on	he taxes listed bel y Code section 6 officer in the office February 02	ow and 321 for where		NON 0661
19— 写像, is aut taxes and additi		ne books to show the rei	ease of this lien to	or these		30
Name of Taxpaye	RANDOLPH	FITCHETT JR TOM MASONRY				AH 10: 07
	PO BOX 319 GRASONVILLE					-7
COURT RECO	RDING INFO Page	RMATION: UCC No.	Serial No.			
1	82	n/a	1410			
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(θ)	•	(1)
941	Ø6/3Ø/84	52-1117318	Ø7/17/89	Ø8/16		2582.89
741 941	Ø9/3Ø/84	52-1117318 52-1117318	Ø7/17/89	Ø8/16		2515.64
941	12/31/84	52-1117318	Ø7/17/89	Ø8/16		2446.22
941	Ø3/31/85	52-1117318	Ø7/17/89	Ø8/16		2401.76
941	Ø9/3Ø/85	52-1117318	Ø7/17/89	Ø8/16		2271.40
941	12/31/85	52-1117318	Ø7/17/89	Ø8/16		2214.35
941	Ø3/31/86	52-1117318	Ø7/17/89	Ø8/16	/95	2176.53
941	Ø6/3Ø/86	52-1117318	Ø7/17/89	Ø8/16.	/95	2127.Ø4
941	Ø9/3Ø/86	52-1117318	Ø7/17/89	Ø8/16	/95	2082.03
941	Ø3/31/87	52-1117318	Ø7/17/89	Ø8/16.	/95	1996.37
941	09/30/87	52-1117318	Ø3/28/88	Ø4/27.	/94	222.35
941	Ø3/31/88	52-1117318	10/31/88	11/30	/94	203.33
941	Ø6/3Ø/88	52-1117318	10/31/88	11/3Ø.		177.87
94Ø	12/31/82	52-1117318	Ø7/16/84	Ø8/15.		319.08
****	*******	*****	********	*****	****	************
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		Tota	1	\$ 23736.86
This certificate wo		signed at <u>BALTI</u> 19 <u>- 9</u> ਯੂ	MORE, MI			, on this
Signature	P	Wir. mad	Title			<u> </u>

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Chief, SPf

United States

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VS.

Rondolph Fitchett, Jr. DSA Ceeston Masonrey

Release of Tax Lien

Filed	this	<u>.</u>	day of	
	Nov	, 19 <i>90</i>	10:07 A.	
and (proper entry made i	n Que	n Cenasa	1 ()
1				
	Marguer	to 10	Markin	
Ì	0		Clerk (or Registrar)	

Form **668(Z)** (Rev. 4-84)

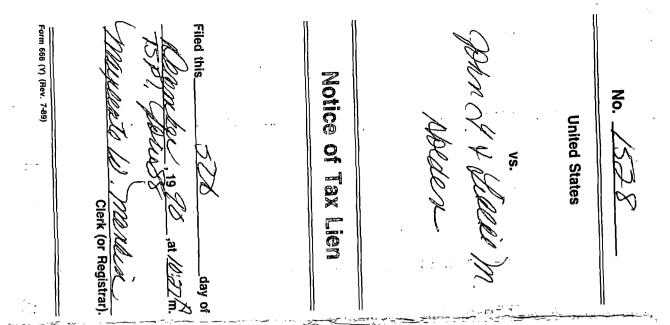
Lien # 1527

Form **668(Z)**

Department of the Treasury - Internal Revenue Service

Cartificate of Release of Federal Tay Lien

nue Code have ons. Therefore, ns has been re evenue tax lien to note the bo	TCHETT JR	he taxes listed bel y Code section 6 officer in the office tay 22	41 on 6325 ow and 321 for a where	For Optional Use by Recording Office
ollowing-name nue Code have ons. Therefore, ns has been revenue tax lien to note the boundary of the boundary	e been satisfied for the the lien provided by eleased. The proper of was filed on	irements of sections taxes listed below Code section 6 officer in the office 1ay 22	on 6325 ow and 321 for where	08 ADW 066 1
nue Code have ons. Therefore, ns has been re evenue tax lien i to note the bo DIOLPH FIT TOM MASON	e been satisfied for the the lien provided by eleased. The proper of was filed on	he taxes listed bel y Code section 6 officer in the office tay 22	ow and 321 for where,	08 AON 0661
nue Code have ons. Therefore, ns has been re evenue tax lien i to note the bo DIOLPH FIT TOM MASON	e been satisfied for the the lien provided by eleased. The proper of was filed on	he taxes listed bel y Code section 6 officer in the office tay 22	ow and 321 for where,	08 AON 0661
ns has been revenue tax lien to note the bo	eleased. The proper of was filed on fooks to show the released.	fficer In the office 1ay 22	where,	08 AON 066 1
DOLPH FITTOM MASON	was filed onPooks to show the rele	1ay 22 💥	1	08 AOM 0661
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TOM MASON	NRY	<u>. </u>		0E AU
X 319				30
	1D 21638			
NVILLE, 1	1D 21638		1	
				 W
				: 07
G INFORMA				~
ae		Serial No.		
			Lest Day for	Unpaid Balance
nded Id		Assessment	Refiling	of Assessment
(b)	(c)	(d)	(e)	(1)
31/88	52-1117318	11/13/89		
		Ø7/31/89		
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		ļ		
		COURT	Total	\$
	NE'S COUNTY			6330.93
	Period id (b)	Period identifying Number (c) 31/88	Period identifying Number (c) 31/88	Period identifying Number (c)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a Ben in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the ilen imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the emount so assessed (or e judgment against the texpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Malec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. - The Ilen Imposed by section 6321 shell not be velid as egainst any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form. -

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(C) With Recorder Of Deeds Of The District Of Columbia-

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Reat Property - In the case of real property, at Its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the tax-

payer at the time the notice of lien is filed. For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United

States ehall be deemed to be in the District of Columbia. (3) Form - The form and content of the notice referred to In subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. - For purposes of this section

(1) General Rule. - Unless notice of iten is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. - A notice of fien refiled during the required refiling period shall be effective only

-li (A)

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (I) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meens -

(A) the one-year period ending 30 days after the expiration of 8 years after the dete of the assessment of the tax, and (B) the one-year period ending with the expiration of 8 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such reguletions as the Secretary may prescribe, the Secretary shall lesue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finde that the liability for the emount essessed, together with all interest in respect thereof, has been fully satisfied or has become

legelly unenforceable; or

(2) Band Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount essessed, together with ell Interest in respect thereof, within the time prescribed by law (including any exten-sion of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Fe	deral Tax	Lien Unde	r Internal	Revenu	ue Laws	
District			Serial Numbe	r		For Option	al Use by Recording O	ffice
BAI	_TIMORE, M	מו	·	529022 	942			ā
As provided to Code, notice I been assessement of this I there is a lien property below additional pen	s given that the display against the liability has be in favor of the liability to this	axes (inc following een mad e United taxpaver	cluding Inter g-named tax e, but it rem States on a for the amo	est and pena payer. Deman ains unpald. Il property and unt of these	Ities) have nd for pay- Therefore, d rights to		1990 DEC -5 A	Ų.́́
Name of Taxpay			IE M HOLI	DEN			M 10: 27	•
	03 OREGON TEVENSVILL		21666-9	741				ē
less notice of lie	in is reflied by th	e date alve	n in column (e)	n assessment liste , this notice shall ined in IRC 6325	, on the day			
Kind of Tax	Tax Period Ended (b)	identify	Ing Number	Date of Aeseesment	Laet Day 1 Refiling		Unpaid Balance of Assessment (f)	•
1040	12/31/89	239-4	16-1372	Ø7/23/9Ø	Ø8/22/	'ଉଡ	4837.88	
								ĬĮŲ.
						·		. O
				·				Ĝ
Place of Filing		OF THE ANNE'S		COURT	То	tal \$	4837.88	
This notice was	prepared and si	gned at _	BALTI	MORE, MD			 	on this,
the <u>29th</u> day	of <u>November</u>	<u>7,</u> 19 <u>96</u>	<u>.</u> .					
Signature	300	<u> </u>	AC	Title S	T T	1ANAGER		

United States

vs.

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Department of the Treasury - Internal Revenue Service

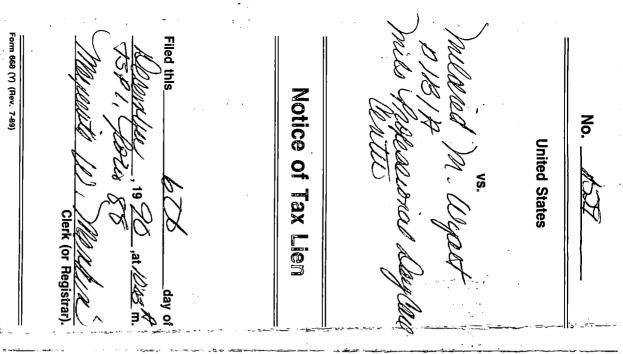
(Rev. April 1984)

U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

Certificate of Release of Federal Tax Lien

I certify that as to the final candidate of the internal Reversion all statutory additions the notice of internal response taxes and additions. Name of Taxpayer Name of Taxpayer OURT RECORDING STEVE COURT RECORDING Part of the response of taxes and additions.	enue Code have be ons. Therefore, the ons has been release evenue tax lien we do note the book. IN T & LILL DREGON RD ENSVILLE, M NG INFORMAT age Unit a i Period inded (b)	een satisfied for the lien provided based. The proper cas filed on	irements of section to taxes listed be by Code section to officer in the office ease of this lien for the section of the secti	on 6325 low and 6321 for e where 5 or these	RECEIVED CLERK CIRCUIT COURT 92 MAR 26 AM 9: 43 QUEEN ANNE'S COUNTY Unpaid Balance
I certify that as to the final candidate (a) of the Internal Reversion all statutory additions the notice of internal responses and additions. Name of Taxpayer Name of Taxpayer OURT RECORDING Liber Parin/a Tax Kind of Tax (a) 1040 124	following-named to enue Code have be ons. Therefore, the ons has been release to note the book of the	een satisfied for the lien provided based. The proper cas filed on	rements of section to taxes listed be by Code section to officer in the office ease of this lien to the section	on 6325 low and 6321 for e where 5 or these	
(a) of the Internal Reversor all statutory additions these taxes and additions the notice of internal response taxes and additions. Name of Taxpayer JUH Residence 303 C STEVE COURT RECORDIN Liber Parin/a residence response residence	enue Code have be ons. Therefore, the ons has been release venue tax lien we do note the book has been release to note the book has been release to the book has	een satisfied for the lien provided based. The proper cas filed on	Tetaxes listed be by Code section 6 officer in the office December Obecase of this lien for N	low and 5321 for e where 5, or these	
Residence 303 0 STEVE COURT RECORDING Particles Particl	OREGON RD ENSVILLE, M NG INFORMAT age U 1/a (Period Iden (b)	ID 21666-97 ION: ICC No. n/a	Serial No. n/a Date of Assessment	Last Day fo	
COURT RECORDING Liber Particle Tax Kind of Tax (a) 1040 127	NG INFORMAT age U n/a r Period inded Iden	ION: ICC No. n/a. ntifying Number	Serial No. n/a Date of Assessment	Last Day fo	
Liber Panna r Note that the second s	age U n/a Period inded Iden	CC No. n/a ntifying Number	Date of Assessment	Last Day fo	r Unpaid Balance
Kind of Tax E (a) 1040 12/	inded Iden		Assessment		r Unpaid Balance
1040 12/		(-)	(d)	Refiling (e)	of Assessment
	1	7-46-1372 *******	07/23/90	08/22/0	-
					•
Place of Filing					
	CLERK OF T QUEEN ANNE CENTREVILL		COURT	Total	\$.4837.88
This certificate was pre	pared and signed	at <u>EALTI</u>	MORE: MD		, on this
the <u>19th</u> day of Mar	<u>rch</u> , 19 <u>9</u> 2				
Signature	Office A	grol	Title	Chief, S	
(NOTE: Certificate of officer aut C.B. 409)		cknowledgements is not e	essential to the validity of	f Certificate of Relea	ise of Federal Tax Lien Rev. Rul. 71-466, 1971-2



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that mey eccrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien im-. posed by section 6321 shall arise et the time the assessment ts made and shall continue until the liability for the amount so essessed (or e judgment against the taxpayer arising out of such flability) is setisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The Ilen Imposed by section 6321 shalf not be veild as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

m Place For Filing Notice; Form.

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under Stafe Lawa

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the lews of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or tntangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, et its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpaver at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the plece et which the principal executive office of the business is located, end the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of llen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



- (g) Refiling Of Notice. For purposee of thia
- (1) General Rule.—Unless notice of ilen is reflied in the manner prescribed in paragreph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of llen refiled during the required refiling period shall be effective only -

(A) if-

- (i) such notice of lien is refiled in the office in which the pnor notice of lien was filed, and
- (ii) in the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subperagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is located.

- (3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -
 - (A) the one-year period ending 30 days efter the expiration of 6 years after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien. Subject to such reguletions as the Secretary may prescribe, the Secretary shell Issue e certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on
- (1) Liability Sellsfled or Unenforceable The Secretary finds that the liability for the amount essessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and thef is in accordance with euch requirements releting to terms, conditions, and form of the bond end aureties thereon, as may be epecified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. –

(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence thef he has a right in the property subject to such lien or intends to obtain a right in such property.

52011801	*** REFIL	_ED NOTICE ***				OTICE ***	k
orm 668 (Y)	RE	FILE Department of the	e Treasury - Intern	al Revenue Se	^{rvice} REFI	LE	
Rev. 7-89)	Notic	ce of Federal Tax			Revenue L	aws	
District BAI Reconded		Serial Numbe	,, 5286Ø81	354	For Optional Use	by Recording C	Office
Code, notice i been assesse ment of this i there is a lien property belor	is given that d against the iability has b in favor of th nging to this	321, 6322, and 6323 taxes (including inter following-named tax een made, but it rem to United States on a taxpayer for the amount, and costs that may	est and penalt payer. Demand ains unpald. T Il property and ount of these to	ies) have I for pay- herefore, rights to		1990 DEC -G	
lame of Taxpay) M WYATT 11LS PROFESSION	AL DAY CAR	Ξ). W 10: C	
	HOMPSON CF TEVENSVILL	REEK RD RDI LE, MD 21666				03	
less notice of lie following such da	en is refiled by thate, operate as a	ATION: With respect to each se date given in column (e) certificate of release as defined to the control of the column in the co	, this notice shall, fined in IRC 6325(a	on the day (<u> </u>
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment	Last Day f Refiling (e)		oald Balance Assessment (f)	-
941	6/3Ø/84	52-1227194	11/5/84	N/A		1586.09	<u>.</u> .
Serial I	D: 529Ø230	NOTICE OF FEDER 1972 Notice Fi	AL TAX LIEI led At: QUI				:
	TIE	brooks Nager, Rev & TR	ANS UNIT	DATE Titl			; ; ;
Place of Filing	(CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	T Tot	al \$	1586.07	
This notice was	prepared and si	BALT	IMORE, MD.				on thi
	October	86				,	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Signature

/s/ J. Leatherman

REVENUE OFFICER

Title

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Form 668 (Z)
(Rev. 5-94)

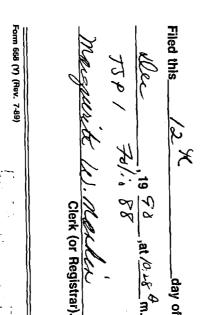
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Department of the Treesury - Internel Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Numb	Э		For	Use by Recording Office
E.	ALTIMORE, N	4T)	529Ø239	392		
I certify that as of the internal all statutory actaves and add notice of internal 19 90, is in these taxes an	to the following- Revenue Code had ditions. Therefor itions has been real revenue tex ile authorized to not additions.	neme taxpayer, the requieve been satisfied for the e, the lien provided by Caleesed. The proper offin wes flied onote the books to show	rements of section texes listed being tode section 6321 cer in the office to December 1996	on 6325 (e) ow end for for these where the		RECEIVED COURT CLERK, CIRCUIT COUNTY 94 MOV 18 AMII: 05 94 MOV 18 AME'S COUNTY
Name of Taxpa	yer MILDRED N D/B/A MIL	1 WYATT S PROFESSIONAL	DAY CARE			CIRCUIT COURT 18 AMII: 05
Residence	COUNTY					
COURT REC	ORDING INFO Page 88	DRMATION: UCC No.	Serial No 1529	-		
Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Da Refilli <i>(e)</i>		Unpaid Balance of Assessment (f)
941 *****	06/30/84 ******	52-12271 94 *******	11/Ø5/84 *******	12/05/		1586.09
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Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY FVILLE, MD 21			Total	\$ 1586.09
	prepared and si	gned at <u>RALTI</u>				, on this,
the <u>Ø8th</u> day	ol <u>Navember</u>	, 99				
Signature	aller		Title	Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2



Notice 9 X

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pay the same efter demand, the amount (including eny interest, ed ditional emount, addition to tax, or assessable penalty, together with any costs that may eccrue in addition thereto) shall be a llen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the emount so assessed (or e judgment egainst the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

m Place For Filing Notice; Form.-

(1)_Place-For-Filing-- The notice-referred to in subsection (a) shall be filed -

(A) Under State Lawe

(i) Reel Property - to the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situated; end

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the Judicial district in which the property subject to lien is situated, whenever the State hes not by lew designeted one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbie-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situeted in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of reel property, at its physical location; or

(B) Personal Property - in the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles 2.
- Personal property purchased at retail



(g) Refilling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only

(A) If-(i) such notice of lien is refiled in the office in which

the prior notice of lien was filed, end (Ii) In the case of reel property, the fact of refiling Is entered end recorded in an index to the extent required by

subsection (f) (4), and (B) in any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparapraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien Is also filed in accordance with subsection (f) in the State in which such residence is located.

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(A) the one-year period ending 30 days efter the expiration of 6 years after the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 6 years efter the close of the preceding required reliting period for such notice of lien.

Sec. 6325. Release Of Lien Or-Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions as the Secretary may prescribe, the Secretary shall Issue e certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days efter the dey on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legelly unenforceable; or (2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount essessed, together with all Interest in respect thereof, within the time prescribed by lew (including any extension of such time), end that is in eccordance with such requirements releting to terms, conditions, end form of the bond and sureties thereon, es may be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding Ilen,-if e notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.



Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws (Rov. 7-89) District Serial Number For Optional Use by Recording Office BALTIMORE, MD 529023349 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer THOMAS DAVID WILLEY, JR. D/B/A BUILDING CONTRACTOR Residence 1 BOX 224 D3 QUEENSTOWN, MD 21658 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of Last Day for Unpaid Balance Kind of Tax **Ended** Identifying Number Refilling Assessment of Assessment (b) (1) (a) (d) (8) (c) 941 06/30/90 52-1438333 10/01/90 10/31/00 1384.90 Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY 1384.90 CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at ___ the _ 6th day of December, 19 Title Signature REVENUE OFFICER STERLING 52-01-2630

(NOTE Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Reviul. 71-466, 1971 -2 C.B. 409).

United States **2**3≪ Clerk ĝ 10

Excerpts From Internal Revenue Code

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668 (Y) (Rev.

Sec. 6321. Lien For Taxes

If any person flable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The lien imposed by section 6321 shall not be velid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

- (1) Place For Filling The notice referred to in subsection (a) shall be filed -
 - (A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of llen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Refilling Of Notice. — For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated es filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the dete of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any llen Imposed with respect to any internal revenue tax not later than 30 deys after the day on

(1) Liability SetIsfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in eccordance with such requirements relating to terms, conditions, end form of the bond and sureties thereon, as may be specified by such requietions,

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(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

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Form 668 (Y)

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fed	eral Tax	Lien Under	'Internal	Reve	nue Laws	
District	<u> </u>	S	erial Numbe	r		For Opt	ional Use by Recording O	office
BAL	TIMORE, I	ๆม		529Ø23	52 5 ————			.
As provided by Code, notice is been assessed ment of this litthere is a lien property belon additional pens	glven that against the ability has b in favor of th ging to this litles, interes	taxes (Incluing-rich following-rich	iding Internamed tax but it rem tates on all or the amo that may a	est and penalt payer. Demand ains unpaid. I property and unt of these tracerue.	les) have I for pay- herefore, rights to axes, and		1990 DEC 14. AM	ALGA
Name of Taxpaye	EDWARD	& LAWRE	NCE PARI	RY PTR , a	FAR INER	PHIP	9: 47	•
	D 2 BOX 1 INTERVILLE		TE MARSI 1617-94		٠	! ~· - - -	· · · · · · · · · · · · · · · · · · ·	
less notice of lier	n is reflied by th	e date alven l	n column (e).	n assessment listed , this notice shall, ined in IRC 6325(a	on the day			
Kind of Tax	Tax Period Ended (b)	identifying		Date of Assessment (d)	Last Day 1 Refiling (6)		Unpaid Balance of Assessment (f)	•
943	12/31/89	23-15	219Ø9	Ø3/26/9Ø	Ø4/25/	øø	8824.66	— •
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Place of Filing			CIRCUIT COUNTY MD 21	COURT 617	То	tal \$	8824.66	
This notice was p	prepared and s	igned at	BALTI	MORE, MD	·			on this,
the <u>7th</u> day	of <u>Decembe</u>	r, 19 <u>9ø</u>						^
Signature for	Joann	· Hou	res AC	Title S	4	1ANAGE	ER	1133
(NOTE: Certifica	e of officer author	rized by law to ta	ake acknowledg	gments is not essenti	al to the validity	of Notice	of Federal Tax lien	

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December 14

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EDWARD & LAWPENCE PARRY PTR , & PRATMERSHIP

CENTERVILLE, MO COULT-9406

COUPY RECORDING INFORMATION:

Page

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Serial No. ::5::::

12/31/89 - 23-1821909 03/26/96 - 04/18/00 243

2824.66

CUERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY MD 21617 CENTREVILLE,

3824,66

BALTIMORE, ND

November

28th

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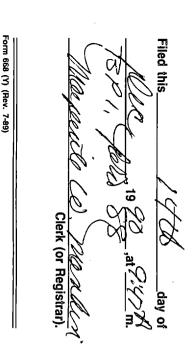
Form 668 (Z)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

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istrict		Seriai Num	ber .		For Us	e by Recording Office
I certify that as to of the internal Rall statutory additaxes and additationalice of internation, is in	levenue Code had litions. Therefor lons has been radio revenue tax lie authorized to n	name taxpayer, the requave been satisfied for the the lien provided by (eleased. The proper off n was filed on	e taxes listed belo Code section 6321 Icer in the office v December 14	n 6325 (a) w and for for these where the		CLERK, CIRCUIT COURT 94 DEC -6 AM 9: 49 QUEEN ANNE'S COUNTY
these taxes and ame of Taxpay	 er			2711520117	_	VED AM 9
	EDWARD &	LAWRENCE PARRY	PIR , a PA	RINERSHI	J	COURT 9: 4.9 COUNTY
	NTERVILLE					A J
1	88	n/a	1531			
Kind of Tax	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day Refilin <i>(e)</i>		Unpald Balance of Assessment (f)
	·*******	*****	*****	*****	****	**************************************
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY		-	Total	\$ 8824.66
This notice was the larger than the larger tha	prepared and s	VILLE, MD 21 gned at				, on this,
	<i>(</i>) <i>(</i>) <i>(</i>) <i>(</i>) <i>((</i>) <i>(((</i>) <i>((((((((((</i>	·				
Signature	Uller		Title	Chief, S	Pf	



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O. United States

Excerpts From Internal Revenue Code

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(1) Place For Filing Notice; Form.—

(1) Plece For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property

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(B) With Clerk Of District Court-In the office of the cterk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements

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(D) Dersonal Bross

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1532

(g) Refiling Of Notice. — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed 'in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the dete of e refilling of notice of lien under subperagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filled in eccordance with subsection (f) in the Stete in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days effer the expiration

(A) the one-year period ending 30 days effer the expiration of 6 yeers after the dete of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Llen. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 deys efter the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all Interest in respect thereof, has been fully setisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him a bond that is conditioned upon the peyment of the emount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and surelles-thereon, as-may be specified by-such-regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-if e notice of lien hes been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service Form 668 (Y) Ø Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. 7-89) Serial Number District For Optional Use by Recording Office 529023406 BALTIMORE, MD As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer ROLAND N & WALTERINE G NICHOLSON ݡ Residence RT 2 BOX 371 QUEENSTOWN, MD 21658-9523 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of Last Day for Unpaid Balance Kind of Tax identifying Number Refiling Ended Assessment of Assessment (a) (b) (c) (d) (8) 1040 12/31/89 215-64-4520 Ø5/21/9Ø Ø6/2Ø/ØØ 2997.98 Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY 2997.98 CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at _____

(NOTE: Certificate of ficer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466 1911 - 2 C.B. 409)

the ___7th_day of December, 19_

Signature

for

MANAGER

Title

一位海南温室里直播一門另面对色温管部

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1040 12/31/89 215-61-4520 08/01/30 06/00/00 2097.95

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Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

Certificate of Release of Federal Tax Lien

District	<u></u>	Serial Numb	per		For l	Jse by Recording Office
DELAWARE-M			29023406			
of the internal all statutory ac taxes and add notice of interr	Revenue Code hi Idilions. Therefor Itions has been i nal revenue tax ile n authorized to n	name taxpayer, the requieve been satisfied for the e, the ilen provided by Coleased. The proper offin was filed on December of the books to show the coleans of the books to show the books the books to show the books th	e taxes listed belo code section 6321 cer in the office ber 14	ow and for I for these where the		OLERK,
Name of Taxpa	A _{®L} KOLUMD I	& WALTERINE G	NICHOLSON			RECEIVI CIRCUI
	T 2 BOX 371 UEENSTOWN,	MD 21658-	9523			CLERK, CIRCUIT COURT S6 OCT 22 AH 9: 47 QUEEN ANNE'S COUNTY
COURT RECO Liber 1	RDING INFOR Page 88	UCC No.	Serial No	D. 1532		
Kind of Tax (a)	Tax Period Ended (b)	ldentifyIng Number (c)	Date of Assessment (d)	Last Day Refilir <i>(e)</i>		Unpaid Balance of Assessment (1)
1040	12/31/89 ******	215-64-4520	05/21/90	06/20/(******		2997.98 ******
1			·			
			·			,
Place of Filing		OF THE CIRCUIT (NAME'S COUNTY VILLE, MD 216	•		Total	\$ 2997.98
This notice was	prepared and si	gned atBaltim	ore, MD			, on this,
the 08th day	of October	<u>.</u> , 19 <u></u> .				
Signature	Aller.		Title	Chief, SI) f	

lerk (or Registrar

⊗ ◐

United States

Excerpts From Internal Revenue Code

8 3 (Rev.

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in fevor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. - The Ilen Imposed by section

6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filling Notice; Form.—

(1) Plece For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the cese of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; and
(ii) Personal Property - In the case of personal prop-

erty, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of

paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpayer et the lime the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the plece et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles
- Personal property purchased at retail



(g) Refiling Of Notice. - For purposes of this

(1) General Rule.—Unless notice of lien is refiled In the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling Is entered and recorded in an Index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means (Á) the one-year period ending 30 days efter the expiration of 6 years efter the dete of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refiling period

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

for such notice of lien.

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including eny extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and surelies thereon, as may be specified by such regulations.

> Sec.-6103.-Confidentiality-and-Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	(Lien Unde	r Internal	Reven	ue Laws	
District		Serial Numb	er	*.	For Option	nal Use by Recording Off	ilce
As provided Code, notice been assesse ment of this there is a lien property belo	is given that ed against the liability has b in favor of th nging to this nalties, interes	321, 6322, and 6323 taxes (including inte following-named taxeen made, but it rene United States on a taxpayer for the amount, and costs that may	rest and penal cpayer. Demand nains unpaid. T all property and ount of these t	Revenue ties) have d for pay- Therefore, d rights to		1990 DEC 1 t, AM 9: t	ļā.
	T 2 BOX 3					47	· · ·
IMPORTANT RE	ELEASE INFORMA	ATION: With respect to eac le date given in column (e certificate of release as de	th assessment listed), this notice shall,	on the day	<u>.</u>		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	_ (
1040	12/31/87	215-64-452Ø	Ø5/3Ø/88	Ø6/29/	98	690.66	_
					i		ĮA.
							(
,							- (
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	69Ø. 66	
This notice was	prepared and si	gned atBALTI	MORE, MD			, or	n this,
the 7th day	of <u>December</u>	. 19 <u>90</u> .					
Signature for	L	Women &	2 Title	М	ANAGER		AAA

(NOTE: Certificate of Officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466 1771 - 2 C.B. 409)

United States VS. Release of Tax Lien Filed this ___ and proper entry made in _Book No. __ Clerk (or Registrar). Form 668(Z) (Rev. 4-84)

 $\mathsf{Form}\ 668(Z)$

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

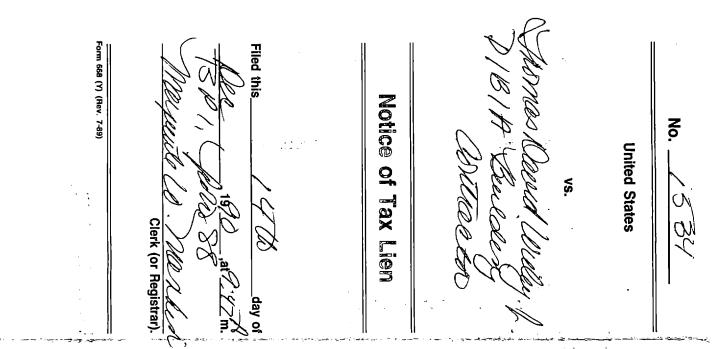
District

☼ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

Certificate of Release of Federal Tax Lien

Serial Number

District	-		Serial Number			Fo	r Optional Use by Recording Office
B	ALTIMORE,	MD		529023	4Ø5		
(a) of the Interna for all statutory these taxes and the notice of Inte	al Revenue Code additions. There additions has be ernal revenue tax horized to note the	have bee fore, the en releas (llen was	n satisfied for the lien provided be ed. The proper of filed on	irements of sectine taxes listed be by Code section (officer in the officer in the officer assection in the comber of this lien for the comber of this lien for the comber of the comber	low and 6321 for e where 4		CLERK, CIRCUIT COURT 94 APR 22 PM 12: 03 QUEEN ANKE'S COUNTY
Name of Taxpayer	ROLAND N	NICHO	LSON				D COURT CO WTY
	RT 2 BOX 37 QUEENSTOWN		21 65 8- 95 2	3			,
COURT RECO Liber 1	ORDING INF Page 88		on: C No. n/a	Serial No 1533	-		
Kind of Tax	Tax Period Ended (b)	Identif	ying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment
1Ø4Ø *****	12/31/87		-64-4:52Ø ******	Ø5/3Ø/88 ******	Ø6/29 ******		690.66 ********
	· · · · · ·						
Place of Filing		ANNE'	E CIRCUIT S COUNTY , MO 210	COURT	Tota	ı	\$ 690.66
This certificate wa	s prepared and	signed at	ealti				, on this,
the <u>18th</u> day o	f <u>April</u> ,	19 <u>94</u>	•	Title		-	
	Housass.	! /		_	Chief,		
	fficer authorized by law	to take ackno	wledgements is not es	ssential to the validity of	Certificate of Re	elease of	Federal Tax Lien Rev. Rul. 71-466, 1971-2



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the amount eo assessed (or e judgment against the texpayer arising out of such flability) is satisfied or becomes unenforceable by reeson of lapse

ec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f)

η Place For Fillng Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

has been filed by the Secretary.

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in

which the property subject to the lien is situated; and (ii) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stale, in which the property

subject to the lien is situated; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

(2) Situs Of Property Subject To Llen - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or Intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States ehall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Motor vehicles

(g) Refiling Of Notice. — For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a reliling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such llen is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 yeare after the close of the preceding required refiling period for euch notice of ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such reguletione as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the dey on

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell intereet in respect thereof, has been fully satisfied or has become

legally unenforceable; or

obtain a right in such property.

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereos,-as-may be specified by such-regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

As provided by sections 6321, 6322, and 6323 of the internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer Thomas David Willey, Jr.

D/B/A BUILDING CONTRACTOR

Residence RT 1 BOX 224 D3

QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	identifying Number	Date of Assessment	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	_ (
741	Ø6/3Ø/9Ø	52-1438333	10/01/90	10/31/00	1384.90	•
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			,			
					,	
				·		á
Place of Filing			<u> </u>			
·	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Total	1384.9Ø	

This notice was prepared and signed at _	BALTIMORE,	MD	 on this.
			

the <u>5th</u> day of <u>December</u>, 19 <u>90</u>

Signature Warner Woward

Title

REVENUE OFFICER 52-01-2630

irri

NoTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Nev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

1534

United States

YS.

Release of Tax Lien

Filed this _			day of
	, 1	19	M.,
and proper	r entry made in	<u> </u>	
<u>. </u>	Book No	, page	<u>·</u>
	÷	·	
		Clerk (or	Registrar).

Form **668(Z)** (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

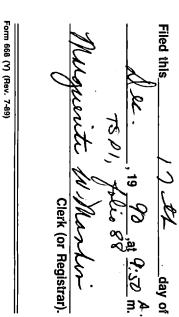
(Rev. April 1984)

★U.S.GPO:1988-0-202-019/85956

Certificate of Release of Federal Tax Lien

District		Serial Numbe		For	Optional Use by Recording Office
BA	ALTIMORE, M	id	5290233	49	
(a) of the intern for all statutory these taxes and the notice of int	nal Revenue Code additions. There additions has be ternal revenue tax thorized to note ti	named taxpayer, the recommend taxpayer, the recommendate of the provided the released. The proper tilen was filed on the books to show the recommendate.	the taxes listed be by Code section officer in the offic Ilecember 14	elow and 8321 for se where ,	CLERK, CIRCUIT COURT 91 AUG 23 AM 10: 52 00UEEN ANNE'S COUNTY
ame of Taxpaye	THOMAS DA IUB A\B\d	VID WILLEY, JR LDING CONTRACT	OR		OURT 3: 52 OURTY
	RT 1 BOX 22 QUEENSTOWN,				
COURT RECO Liber 1	ORDING INFO Page 88	RMATION: UCC No. n/a	Serial No. 1534		
Kind of Tax	Tax Period Ended	identifying Number	Date of Assessment (d)	Lest Day for Refiling	Unpaid Balance of Assessment (1)
9 4 1 *****	06/30/90 ******	52-1438333 *******	10/01/90 *******	10/31/00 ******	1384.90 *******
	CLERK	************ OF THE CIRCUIT ANNE'S COUNTY	*****		*****
ace of Filing	CLERK QUEEN	P************ OF THE CIRCUIT ANNE'S COUNTY VILLE, MU 21 Igned atRALTI	COURT	********	*****

Form 668(Z) (Rev. 4-84)



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to tax, or essessable penalty, together with any costs that may occrue in addition thereto) shall be e lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer ensing out of such flability) is satisfied or becomes unenforceable by reeson of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. - The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of security Interest, mechanic's lienor, or judgment lien creditor un notice thereof which meets the requirements of subsection has been filed by the Secretary.

@ Place For Filing Notice; Form. -

(1) Place For Filling - The notice referred to in subsectic (a) shall be filed -

(A) _Under State Laws (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situeted in the District of (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive offica of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notica shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



_(g)_Refiling_Of_Notice --- For purposes of this --

(1) General Rule. - Unless nolice of lien is refiled In the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations es the Secretary may prescribe, the Secretery shell Issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

obtain a right in such property.

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that Is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelles thereon, as may be specified by such reguletions.

Sec._6103. Confidentiality-and-Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to

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Department of the Treasury - Internal Revenue Service

Rev	7-891	

(1164. 1-05)	NOU	e of regeral la	k rieu augei	rinternat	Reven	ue Laws	
District	·	Serial Numb	er		For Optio	nai Use by Recording	Office
BA	ALTIMORE, M	1D .	529023	66Ø -			
Code, notice been assess ment of this there is a lie property belo	is given that i ed against the liability has b n in favor of th onging to this	321, 6322, and 6323 taxes (Including inte following-named taken made, but it reme United States on taxpayer for the amula and costs that may	erest and penali xpayer. Demand mains unpaid. I all property and ount of these t	ties) have d for pay- Therefore, I rights to		1990 DI	ja
Name of Taxpa	yer J NOBLE	HARDESTY & CO) INC , a C	ORPORATI	ON	DEC 17	
	DRAWER F SUDLERSVILL	E, MD 21668				9. 9.	
less notice of	llen is refiled by th	ATION: With respect to ear e date given in column (e certificate of release as de	a), this notice shall,	on the day		0	
Kind of Tax (a)	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day for Refiling		Unpaid Balance of Assessment (7)	
941	Ø6/3Ø/9Ø	52-0634807	Ø9/24/9Ø	10/24/	øø	9171.41	
							II)
				·			
							•
· ·		· · · · · · · · · · · · · · · · · · ·				j=	<u></u> (
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tota	al \$	9171.41)
This notice was	prepared and sig	gned atBALTI	MORE, MD				on this,
the <u>11th</u> da	y of <u>December</u>	, 19 <u>9ø</u>					•
Signature	D.M.M.	Tonemaker	Title		EVENUE 2-Ø1-2	OFFICER 625	149

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

QUEEN ANNE'S COUNTY, SOL

RECEIVED FOR RECORD THIS 3.3.....

DAY OF July 1992 AT 3:36 P. M.

LIBER TSP 1 70/10 88 Fee

RECORD BOOK FOR QUEEN ANNES

\$ 9,171.41

EXHIBIT "A"

ALL THAT REAL PROPERTY and one (1) story building located in Sudlersville, Maryland on South Church Street.

BEGINNING for the same at an iron pipe set at the intersection of the division line between the lands of the Board of Education of Queen Anne's County and the lands of Ora G. Hardesty (see A.S.G. Jr. 10/361) with the westernmost side of South Church Street, as shown on the plat attached to deed dated July 2, 1984 by and between Ora G. Hardesty of Queen Anne County, Grantor, and J. Noble Hardesty and Co., Inc., a body corporate of the State of Maryland, Grantee, deed reference 215/593.

THENCE, leaving said beginning point so fixed and binding on the division line between the aforesaid Board of Education of Queen Anne's County lands, the lands of Norwood A. Coleman and the herein described lands, the following three (3) courses and distances: South 88 degrees 49 minutes 32 seconds West 271.60 feet to an angle iron fence post found, North 01 degrees 11 minutes 54 seconds West 140.00 feet to an iron pipe set and North 79 degrees 33 minutes 51 seconds East 100.00 feet to an angle iron fence post found on the westernmost outline of the land of Robert D. Putman;

THENCE, leaving said fence post and binding on the westernmost outline of the aforesaid Robert D. Putman lands and the lands of Foster A. Smith (see A.S.G. Jr. 19/458), South 01 degrees 40 minutes 28 seconds East 84.65 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on the southernmost outline of the aforesaid Foster A. Smith lands. North 89 degrees 19 minutes 11 seconds East 46.43 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on for new lines of division through the aforementioned Ora G. Hardesty lands (see A.S.G. Jr. 10/361), the following four (4) courses and distances: South 03 degrees 06 minutes, 41 seconds East 24.03 feet to an iron pipe set, South 89 degrees 19 minutes 15 seconds East 24.35 feet to an iron pipe set, South 01 degrees 08 minutes 00 seconds East 31.10 feet to an iron pipe set and North 88 degrees 52 minutes 00 seconds East 100.79 feet to a P.K. nail set on the westernmost side of the aforementioned South Church Street;

THENCE, leaving said P.K. nail and binding on the westernmost side of the aforesaid South Church Street, South 00 degrees 41 minutes 4 seconds East 15.09 feet to the place of beginning. Containing in all 0.475 acres of land, more or less, as surveyed by J.R. McCrone, Jr., Inc., Registered Professional Engineers and Land Surveyors in September of 1980;

TOGETHER with the building and improvements thereupon erected, made or being and all and every the rights, alleys, ways, waters, privileges, appurtenances and advantages, to the same belonging, or anywise appertaining

FÖRM **669-B** (Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas,	J. Noble Hardesty & Co	., Inc.		
OfRD_1, Bo	x 791-A	, City of _	Sudlersville	
County of Queen	n Anne's County	, State of _	Maryland	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
is indebted to the U	United States for unpaid internal rever	nue tax in the sum	of One Hundred Fort	y Three Thousand
	ven and 48/100 Doll			
as evidenced by:				

Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
1-66	07-20-87	52-0634807	4,884.05
1-70	03-22-88	52-0634807	27,407.05
1376	08-31-89	52-0634807	62,955.71
1405	03-19-90	52-0634807	19,729.43
1-84	06-05-90	52-0634807	8,819.03
tsp1-88	10-19-90	52-0634807	10,140.80
tsp1-88	12-17-90	52-0634807	9,171.41
	Information (b) 1-66 1-70 1376 1405 1-84 tsp1-88	Information (b) Recorded (c) 1-66 07-20-87 1-70 03-22-88 1376 08-31-89 1405 03-19-90 1-84 06-05-90 tspl-88 10-19-90	Information (b) Recorded (c) Sumber (d) 1-66 07-20-87 52-0634807 1-70 03-22-88 52-0634807 1376 08-31-89 52-0634807 1405 03-19-90 52-0634807 1-84 06-05-90 52-0634807 tspl-88 10-19-90 52-0634807

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

SEE EXHIBIT "A" ATTACHED

CLERK, CIRCUIT COURT 92 JUL 30 PM 3: 36 OUEEN ANNE'S COUNTY

-							_
	(Use ti	is soace	for co	ntinued	description	of property)

Whereas, the District Director of Inter	nal Revenue has determined that the value of the interest of the Uni	ted States
In the foregoing property, under and by vi	rtue of its aforesald tax lien, amounts to the sum ofSevente	en Thousan
	100 dollars (\$ 17,670.00	
authorized the issuance, under the provis	sions of section 6325(b)(2)(A) of the Internal Revenue Code, of a	certificate
discharging the above-described property	from the tax lien of the United States upon the payment of ti	ne sum of
Seventeen Thousand Six Hundred S	Seventy and $00/100-$ dollars (\$\frac{17,670.00}{}) to	be applied
	at of the tax hereinbefore stated which sum has been paid to be s	
and the receipt of which sum by me is he	reby acknowledged; H. J. Hightower	······································
	tnesseth, that 1, H. J. Hightower	
	1110000 (iii) 11100 (i)	
	Baltimore, Maryland , charged by law wit	
District Director of Internal Revenue at		h the duty
District Director of Internal Revenue at	Baltimore, Maryland , charged by law wit	h the duty
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursu	Baltimore, Maryland , charged by law with of Internal revenue taxes due the United States, and charged	h the duty
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursual discharge the property heretofore described.	Baltimore, Maryland, charged by law with of internal revenue taxes due the United States, and charged uant to the provisions of section 6325(b)(2)(A) of the Internal Revenue.	h the duty d with the nue Code, force and
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursual discharge the property heretofore described.	Baltimore, Maryland, charged by law with of internal revenue taxes due the United States, and charged uant to the provisions of section 6325(b)(2)(A) of the Internal Revenue from the aforesaid tax lien, saving and reserving, however, the	h the duty d with the nue Code, force and
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursual discharge the property heretofore describe effect of said tax lien against and upon all ever situated.	Baltimore, Maryland, charged by law with of internal revenue taxes due the United States, and charged uant to the provisions of section 6325(b)(2)(A) of the internal Revenue from the aforesaid tax lien, saving and reserving, however, the other property or rights to property to which said lien is attached	h the duty d with the nue Code, force and , whereso-
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursu discharge the property heretofore describe effect of said tax lien against and upon all ever situated. Witness my hand at	Baltimore, Maryland, charged by law with of internal revenue taxes due the United States, and charged uant to the provisions of section 6325(b)(2)(A) of the internal Revenue from the aforesaid tax lien, saving and reserving, however, the other property or rights to property to which said lien is attached	h the duty d with the nue Code, force and , whereso-
District Director of Internal Revenue at of collecting and enforcing the collection assessment hereinbefore stated, do, pursu discharge the property heretofore describe effect of said tax lien against and upon all ever situated. Witness my hand at	Baltimore, Maryland, charged by law with of internal revenue taxes due the United States, and charged uant to the provisions of section 6325(b)(2)(A) of the internal Revenue from the aforesaid tax lien, saving and reserving, however, the other property or rights to property to which said lien is attached the, Maryland	h the duty d with the nue Code, force and , whereso-

Filed this 17th day of the filed this 12th, 1992, at 9.52 m. TSP1, This 88

TSP1, This 88

The great b. North Clerk (or Registrar)

From 688 (Y) (Rev. 7-49)

tice of Tax Lien

anus I Down Catuck Shuling Inc Ct. 1, Bort 2507 Grasmila MB 21638

Jnited States

United States

S O

Excerpts From Internal Revenue Code

Sec. 6321, Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Iten Imposed by secilor 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor untinolice thereof which meets the requirements of subsection (final base of filed by the Secretary.

(1) Place For Filing Notice; Form. -

(1) Place For Filing - The notice reterred to in subsection.

(a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A). or

(C) With Recorder Of Deeds Of The District Of Columbia.

In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

 (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property,

whether tangible or Intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the prin-

or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- pectio.
- 2. Motor vehicles



Lien # 1536

(g) Refiling Of Notice. — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required retiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of then under subparagraph (A), the

Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period. — In the case of any notice of lien, the term "required refilling period" means.
(A) the one-year period ending 30 deys efter the expiration of 5 years efter the date of the assessment of the law and

of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of Ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to eny internal revenue tax not later than 30 days after the day on which

(1) Liability SetIsfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon, es may be specified by such regulations.

Sec. 61:03: Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-if a notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Hev. 7-89)) NOTIC	ce of Fe	derai Tax	LIE	en undel	r internai	Hev	enue Laws	
District			Serial Numbe	r			For (Optional Use by Recording Office	<u> </u>
As provided Code, notice been assess ment of this	by sections 6 is given that ed against the liability has b	321, 6322 taxes (inc following een made	cluding inter g-named tax e, but it rem	rest a paye nains	and penalter. Demand unpald. 1	Revenue ties) have d for pay- Therefore,		. <u>_</u>	711
property belo	n in favor of the onging to this naitles, interes	taxpayer	for the amo	ount	of these to	axes, and	·	1990 DEC	ĺ
Name of Taxpa	yer JAMES F INC a CORPORA		ER CONTR	ACT	HAULIN	3		17 AM	•
	RT 1 BOX 25 GRASONVILLE	5ØA	21638					9: 50	-
less notice of I	ELEASE INFORMATION IN THE INFORMATION INTO INTORPROPRIES IN THE INFORMATION INTORPROPRIES INTORPORT IN THE INFORMATION INTORPROPRIES INTORPORT INTORPORT INTORPORT IN	e date give	n in column (e)	, this	notice shall,	on the day			1.5.2 •
Kind of Tax	Tax Period Ended (b)	Identify	ng Number		Date of sessment	Last Day 1 Refiling		Unpald Balance of Assessment (f)	- -
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									Ğ
Place of Filing	QUEEN		CIRCUIT COUNTY MD 216	COI	JRT	Tot	al	\$ 15476.Ø5	
This notice was	prepared and si	gned at	BALTI	MORI	E, MD		· · · · ·	, on	this,
the <u>11th</u> da	y of <u>December</u>	<u>7,</u> 19 <u>9</u> 9							1
Signature for	W.M.A K. STERLIN	Conem	aku		Title			NUE OFFICER L-2630	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

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JOA LESMAT

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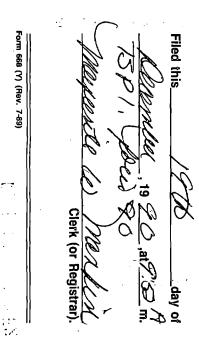
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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. 5-94)		Certificate	of Release	of Fede	ral Ta	ix Lien		
District	· · · · · · · · · · · · · · · · · · ·	Serial Numi	er		For l	Use by Recording Office		
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	ALTIMORE, h	name taxpayer, the requi	529023			•		
-	•	name taxpayer, the requi ave been satisfied for the						
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these laxes an						RECURCIR		
Name of Taxpa	^{yer} james f. INC	BOWSER CONTRAC	T HAULING			CLERK, CIRCUIT COURT 95 JUN 12 AM 10: 13		
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(GRASONVILLE	E, MD 21638				~ °3 ~7		
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tsp1	88	n/a	<u> 1536</u>					
Kind of Tax	Tax Period	Identifuine Niverbox	Date of Assessment	Last Da		Unpaid Balance of Assessment		
Kind of Tax (a)	Ended (b)	Identifying Number (c)	(d)	Refilii (e)	ny	(1)		
	` -		, , _					
941	06/30/88	52-1477674	07/03/89	08/02/	99	3842.15		
941	12/31/88	52-1477674	11/13/89	12/13/99		3359.27		
940	12/31/87	52-1477674	07/31/89	08/30/		8274.63		
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						A Property of the Control of the Con		
Discount Filling								
Place of Filing								
	CLERK		COURT		Total	15476.05		
		ANNE'S COUNTY EVILLE, <u>MD 21</u>	.617			154/0.05		
	<u> </u>							
This notice was	prepared and si	igned atBALTI	MORE, MD			, on this,		
shallAth day	of May	, 19 <u>95_</u> .		,				
the 16th day	UI TIEV	, 13 <u>75-</u>						
		·	Tials					
Signature			Title					
XV (MUL			Chief,	SPf			

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



Notice of Tax Lien

Alvalteco, E

United States

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same efter demand, the amount (including any Interest, edditional amount, eddition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shell erise at the time the assessment is mede and shall continue until the liability for the emount so assessed (or a judgment against the taxpayer erising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen imposed by sec 6321 shall not be valid as egainst any purchaser, holder d security Interest, mechanic's llenor, or judgment lien creditor u notice thereof which meets the requirements of subsection has been illed by the Secretary.

(1) Place For Filing Notice; Form.-

(1) Plece For Filling - The notice referred to in subsect

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one
in office within the State (or the county, or other governmentel
is subdivision), as designeted by the lews of such State, in
which the property subject to the lien is situated; end

(ii) Personel Property - In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to llen is situated, whenever the State has not by law designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble.

In the office of the Recorder of Deeds of the District of Columbia,

if the property subject to the Ilen is situeted in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or Intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2 Motor vehicles



Lien # 1537

- (g) **Refilling Of Notice.** For purposes of this section
- (1) **General Rule.**—Unless notice of llen is refiled in the manner prescribed in peragraph (2) during the required relilling period, such notice of llen shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only

(A) il-

- (i) such notice of lien is refiled in the office in which the prior notice of lien wes filed, and
- (ii) In the case of reel property, the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the date of e refilling of notice of llen under subperagraph (A), the

Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (i) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means

(A) the one-year period ending 30 days effer the expiration of 6 years after the dete of the assessment of the tax, and (B) the one-year period ending with the expiration of 6

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e cartificate of release of any lien imposed with respect to any internal revenue tax not later than 30 deys after the dey on which.
- (1) Liability Setisfied or Unenforceable The Secretary linds that the tlebility for the amount assessed, together with all Interest in respect thereof, has been fully setisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—
- (2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he hes a right in the property subject to such lien or intends to obtain e right in such property.

REFILE Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

(Hev. 7-69)		ce of rederal lax			Revenue Lav	VS
DISTRICT	9LTIMORE 	, Serial Numbe	52061@	1043	For Optional Use by	Recording Office
Recorde	d: 11/19/80 1:46					
Code, notice been assess ment of this there is a lie property below	by sections 6 Is given that ed against the liability has b n in favor of tl onging to this	321, 6322, and 6323 taxes (including Interfollowing-named taxeen made, but it reme United States on a taxpayer for the amount, and costs that may	est and penal payer. Deman lains unpaid. Il property and ount of these	Itles) have nd for pay- Therefore, d rights to		
Name of Taxpa	yer GIBRAL	TER INDUSTRIES	INC, a COR	PORATION	2 3	-
					ب	
Residence	727 N FOIN	r ROAD			2	n
	BALTIMORE,		_			,
						NNN
less notice of following such	llen is refiled by th date, operate as a	ATION: With respect to each ne date given in column (e) certificate of release as def BLE TO A REFILE	, this notice shall ined in IRC 6325	, on the day (a).		<u> </u>
	Tax Period		Date of	Last Day fo		Balance
Kind of Tax	Ended (b)	IdentifyIng Number	Assessment (d)	Refiling (θ)	of Ass	essment (f)
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1)"10	Jupors	·	DATE:	2/12/90	
l Signatur	e: for MAN	AGER, REV & TR	NS UNIT	Title		† @
Place of Filing	t	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	YTNL	Tota	s 5237	777.49
This notice was	prepared and si		IMORE, MD.			, on this,
12th	November	86				•
theda	y of	_, 19				<u>*</u>
Signature	/=/]=== '		Title		DEVENUE OF	
•	/s/ James L	_anu			REVENUE OF	FICER (())

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

616

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. 5-94)		UGILIIILALE (DI NGIGASG	OI I GUG	101 10	IX LIGII
District	ct Serial Number				For l	Jse by Recording Office
	ELAWARE/MAI		<u>529023</u>			
		name taxpayer, the requi				
		e, the lien provided by C				0. 0.
taxes and addl	Itlons has been r	eleased. The proper offi	cer in the office	where the		DE8 Te4
notice of Intern	al revenue tax lie	n was filed on	<u>December 1</u>	9		CLERK, CI 96 JUN 1 QUEEN AN
19 $\frac{79}{1}$, is in		ote the books to show	the release of th	is lien for		CIR 13
		R INDUSTRIES IN	IC = CORP	OFATION		<u>_</u>
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Residence	727 N POIN	T ROAD				URT 00 NT
	BALTIMORE,					
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COURT REC	ORDING INF	ORMATION:				
Liber	Page	UCC No.	Serial No			
1	90 Tax Period	<u>n/a</u>	1537 Date of	Last Da		Unpaid Balance
Kind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refili		of Assessment (f)
	(2)	(5)	(6)	1-7		
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Place of Filing						
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		ANNE'S COUNTY	:			523777.49
	CENTR	EVILLE, MD 21	617			<u> </u>
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This notice was	prepared and si	gned atBALTI	MORE, MD			, on this,
				•		
the <u>07th</u> day	of_May	, 19 <u>_96</u>				
						<u> </u>
Signature	7. M	,	Title			1
	11/19/20			Chief,	SPf	

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United States

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(A)

Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a Ilen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made end shall continue until the liability for the amount so assessed (or e judgment egeinst the taxpayer arising out of such Rability) to satisfied or becomes unenforceable by reason of lepse

ec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f)

(f) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

has been filed by the Secretary.

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental $ar{U}\,ar{P}$ subdivision), as designated by the laws of such State, in

which the property subject to the lien is situated; end
(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property

subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stale has not by law designated one office which meets the regulrements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the Ilen is situated in the District of

Excerpts=From Internal Revenue Code (2) Situs of Property Subject-To Hern-For purposes of Secretary received written information (in-the-manner preparagraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Motor vehicles
- Personal property purchased at retail



(g) Refilling Of Notice. — For purposes of this section -

(1) General Rule. - Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the regulred refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such reliling period.

(2) Place For Fillng.—A notice of lien refiled dur-Ing the required refiling period shall be effective only -

(A) if

(i) such notice of Ilen is refiled in the office in which the prior notice of llen was filed, and

(ii) in the cese of real property, the fact of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subperagraph (A), the scribed in regulations Issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien is also filed in eccordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-yeer period ending 30 days efter the expiration of 6 years efter the date of the essessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell interest in respect thereof, has been fully setisfied or hes become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and

eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell Interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, end form of the bond end sureties thereon, as mey be-specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes setisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. 7-89) Serial Number District For Optional Use by Recording Office BALTIMORE, MD 529024144 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer LARRY CRUTCHLEY ݡ D/B/A CRUTCHLEY CONTRACTORS Residence 216 DORCHESTER RD STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of Last Day for Unpaid Balance Kind of Tax Refiling Ended Identifying Number Assessment of Assessment (b) (f)(a) (c) (d) (e) 941 12/31/84 52-1098028 Ø9/Ø3/9Ø 10/03/00 3972.52 941 Ø3/31/85 52-1098028 Ø9/Ø3/9Ø 10/03/00 3824.8Ø 941 Ø6/3Ø/85 52-1098028 Ø9/1Ø/9Ø 10/10/00 7147.69 941 Ø9/3Ø/B5 52-1098028 Ø9/Ø3/9Ø 10/03/00 1898.36 941 52-1098028 10/03/00 10355.81 12/31/85 Ø9/Ø3/9Ø 941 Ø3/31/89 52-1098028 Ø7/23/9Ø Ø8/22/ØØ 5534.01 941 2918.20 Ø6/3Ø/89 52-1098028 Ø7/16/9Ø Ø8/15/ØØ 1274.58 941 09/30/89 52-1098028 Ø7/16/9Ø Ø8/15/ØØ 10/30/00 82Ø.45 940 12/31/84 52-1998928 09/30/90 10/03/00 4276.92 940 12/31/85 52-1098028 09/03/90 Place of Filing CLERK OF THE CIRCUIT COURT Total 42023.34 QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at _____ , on this, the 14th day of December 19

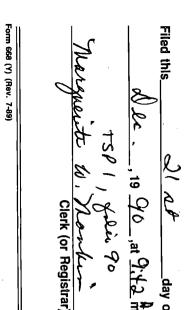
Signature anne

STERLING

Title

REVENUE OFFICER 52-01-2630

fificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. B. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 7-89)



<u>Z</u>

Excerpts From Internal Revenue Code (2) Situs Of Property Subject To Lien For purposes of

'Sec. 6321. Lien For Taxes

If any parson liable to pay any fax neglects or refuses to pay the same after demend, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be e lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall anse at the time the assessment is made and shall continue until the liability for the amount so assessed (or a Judgment against the taxpayer arising out of such llability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Imposed by section 6321 shell not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

. (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Slafe, in which the property subject to the lien is situated; and

(ii) Personal Property - in the case of personal prop-

erty, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meeta the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the Ilen is situated in the Disfrict of paregraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be In the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Motor vehicles



-- (g) Refiling Of Notice. - For purposes of this section ·

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of ilen shall be treated as filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Fillng.—A notice of lien reflied dur-Ing the required refilling period shall be effective only -

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In eny case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 days after the expiration of 6 yeers efter the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internal revenue tax not leter than 30 days after the day on

(1) Liability Sallsfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become

legally unenforceeble; or

(2) Bond Accepted There is furnished to the Secretary end accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extenelon of such time), and that is in accordance with such requirements releting to terms, conditions, end form of the bond end eureties thereon, es may be epecified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intands to obtain e right in such property.



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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws ¹ (Rev. 7-89) Serial Number District For Optional Use by Recording Office BALTIMORE, MD 529024209 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer CONWAY GARAGE INC , a CORPORATION ݦ Residence RT 1 BOX 104 RT 404 & OWENS RD QUEEN ANNE, MD 21657-9602 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Unpaid Balance **Tax Period** Date of Last Day for Kind of Tax Ended Identifying Number Assessment Refiling of Assessment (a) (b) (c) (d) (0) **(f)** 941 Ø6/3Ø/88 52-1542455 Ø9/Ø5/88 10/05/98 3174.85 941 09/30/88 52-1542455 4183.69 12/19/88 Ø1/18/99 941 Ø3/31/89 52-1542455 5957.20 Ø6/12/89 Ø7/12/99 941 Ø9/18/89 Ø6/3Ø/89 52-1542455 10/18/99 4863.12 941 09/30/89 52-1542455 12/04/89 Ø1/Ø3/ØØ 4808.27 941 12/31/89 52-1542455 @3/12/9@ 04/11/00 485Ø.45 Place of Filing CLERK OF THE CIRCUIT COURT **Total** \$ QUEEN ANNE'S COUNTY 26937.58 CENTREVILLE, MD 21617

This notice was prepared and signed at	BALTIMORE,	MD	 _, on this,

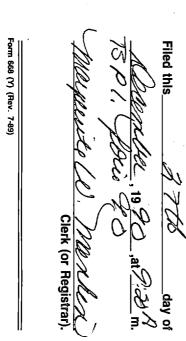
the 17th day of December 19 90

Signature Frank Howard

Title

REVENUE OFFICER 52-01-2630

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Q

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the seme efter demand, the amount (including any interest, additionel amount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shall be a fien In fevor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The lien Imposed by section 6321 shall not be valid as egainst eny purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) hee been filed by the Secretery.

Place For Filing Notice; Form.—

(1) Plece For Filing - The notice referred to in subsection (e) shell be filed -

(A) Under State Lawe

(I) Reel Property - In the case of reel property, in one fice within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which

the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the IIen is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien Is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the princlpal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refilling Of Notice. — For purposes of this section

(1) General Rule. - Unless notice of lien is refiled in the menner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refilling period shall be effective only -

(A) II-

such notice of lien is refiled in the office in which the prior notice of lien was filed, end

(ii) In the case of real property, the fact of refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In envicase in which, 90 days or more prior to the dete . of e refiling of notice of lien under subperagraph (A), the

Secretary received written Information (In the manner prescribed in regulations Issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of Ilen, the term "required refiling period" means -

(A) the one-year period ending 30 days efter the expiration of 6 years efter the dete of the essessment of the tax, end (B) the one-year period ending with the expiration of 6 yeers efter the close of the preceding required refiling period for such notice of iten.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificate of release of eny lien Imposed with respect to any internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or hes become

legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount essessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of euch time), and that le in accordance with euch requiremente releting to terme, conditions, end form of the bond and suretiee thereon, as mey be epecified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes setisfectory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	NOtio	ce of Federal Tai	x Lien Unde	r internal	Reven	ue Laws	
District		Serial Numb	oer		For Option	nal Use by Recording O	ffice
BA	ALTIMORE, I	MD	529024	286			
Code, notice been assess ment of this there is a lie property belo additional pe	Is given that ed against the liability has be in favor of the liability has be in favor of the liability and the liability in the liability in the liability and the liability in the liability and the liability	taxes (Including Interpretation of Samuel 1993) taxes (Including Interpretation of Samuel 1993) taxes on taxpayer for the amost, and costs that may	erest and penal xpayer. Deman mains unpaid. all property and	tles) have d for pay- Therefore, d rights to		1990 DEC 27	ES.
Name of Taxpay	yer LARRY .	J CRUTCHLEY				7	
	216 DONCHES STEVENSVILL		7792			9: 20	(
less notice of I	ien is refiled by th	ATION: With respect to ea ne date given in column (e certificate of release as de	e), this notice shall,	on the day			βA
Kind of Tex	Tax Period Ended (b)	Identifying Number	Data of Assessment	Last Day for Refilling	or	Unpsid Balance of Assessment (f)	
1040 1040 1040	12/31/84 12/31/85 12/31/86	217-50-8038 217-50-8038 217-50-8038	Ø9/17/9Ø Ø9/17/9Ø Ø9/17/9Ø	10/17/9 10/17/9 10/17/9	øø	5329.70 5492.81 4396.19	
							(
Place of Filing							
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	15218.70	<u>;</u> ; i
This notice was	prepared and si	gned atBALTI	MORE, MD				on this,
the <u>19th</u> day	y of <u>December</u>	. 19 <u>90</u>	· .				
Signature for	Mrchar X K. STERLIN	aly IG	Title		EVENUE 2-01-26	OFFICER 530	

(NOTE: Certificate of officer euthorized by lew to take acknowledgments is not essential to the validity of Notice of Federal Tax IIen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Filed this A CO day of the Committee of

associates, con

Smell +

Inited States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person ilable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a len in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by eection 6321 shall arise at the time the assessment le made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgament Lien Creditors.—The lien Imposed by Seculor

ment Lien Creditors.—The ilen imposed by section 6321 shall not be veild as against any purchaser, holder of security interest, mechanic's lienor, or judgment ilen creditor unt notice thereof which meets the requirements of subsection (has been filed by the Secretary.

Place For Filing Notice; Form.—

- (1) Place For Filing The notice reterred to in subsection (a) shall be filed -
 - (A) Under State Laws
- (i) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
 - (II) Personal Property In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lawe of euch Stata, in which the property subject to the Ilen is eliuated; or
- (B) With Clerk Of Dietrict Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements
- of subperagraph (A), or
 (C) With Recorder Of Deeds Of The District Of Columbiatn the office of the Recorder of Deeds of the District of Columbia,
 If the property subject to the lien is situated in the District of

(2) Slus Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

Ø

 $\overline{\mathbb{Z}}$

- (A) Real Property In the case of real property, at its physical location; or
- (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securitles
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1541

--- (g)— Refiling - Of Notice. - — For-purposes of this -

- (1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is flied (in accordance with subsection (f)) after the expiration of euch refiling period.
- (2) Place For Filling.—A notice of lien reflied during the required refilling period shall be effective only
 - (A) If-
 - (i) such nolice of lien le refiled in the office in which the prior notice of lien was filed, and
 - (ii) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
 - (B) in any case in which, 90 days or more prior to the date of a retiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refilling Period.**—In the case of any notice of lien, the term "required refilling period" means -

(A) the one-year period ending 30 daye after the expiration of 6 years efter the date of the assessment of the tax, and
 (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.
- Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within lihe time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen. If a notice of lien has been filed pursuant to section 6323(t), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch ilen or intende to obtain a right in such property.

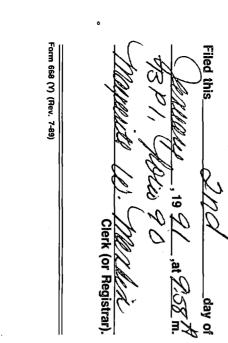
131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fed	deral Tax	k Lien Under	r Internal	Rever	nue Laws	
District			Serial Numbe	er .		For Opti	onal Use by Recording	Office
BA	ALTIMORE, N	1D		529Ø242	227			
code, notice been assess ment of this there is a lie property bel additional pe	e is given that sed against the liability has b in in favor of the onging to this enalties, interes	taxes (incle) following- peen made, he United \$ taxpayer f	uding inter named tax but it rem States on a or the amo	of the Internal rest and penalic payer. Demand alors unpaid. I property and punt of these traccrue.	tles) have d for pay- Therefore, I rights to		1990 DEC 27 A	li 3
Name of Taxpa	^{ayer} BUD SM1	[TH & AS	SOCIATES	S INC , a (CORFORAT	ION	AM 9:	
	PO BOX 374 CHESTER, MI	21619					20	(
less notice of	llen is reflied by the	ne date given	In column (e)	h assessment listed), this notice shall, fined in IRC 6325(s	on the day			A 3
Kind of Tax	Tax Period Ended (b)		g Number	Date of Assessment	Last Day 1 Refiling		Unpaid Balance of Assessment (f)	
941 94ø	Ø3/31/87 12/31/87	52-13 52-13		11/12/90 10 / 22/90	12/12/ 11/21/		211 6.88 1211.58	
	·				:			Ņ.
Place of Filing				<u> </u>			· .	
	QUEEN	OF THE ANNE'S VILLE,	COUNTY	COURT	To:	tal \$	3328.46	, š.
This notice was	s prepared and s	igned at	BALTIN	MORE, MD				on this,
the <u>18th</u> da	of <u>December</u>	., 19 <u>9ø</u>						(
Signature	11 500		hours	Title			OFFICER	<u> </u>
քոր	V. SCY	MANUAL TO	TO WING		5	2-Ø1-2	(DZY -	1

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668



Notice 9

Excerpts From Internal Revenue Code

′Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, ed ditionel amount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse

ec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. — The lien Imposed by section: 6321 shall not be valld as egainst eny purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the regulrements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed .

(A) Under Stete Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental Usubdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designeted one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbie-In the office of the Recorder of Deeds of the District of Columbie,

If the property subject to the lien is situeted in the District of

- (2) Situs Of Property Subject To Lien For purposes of paregraphs (1) and (4), property shall be deemed to be situated
 - (A) Real Property In the case of reel property, et its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or Intengible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the princloal executive office of the business is located, and the restdence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notica referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. — For purposes of this

- (1) General Rule.—Unless notice of lien is refilled In the manner prescribed in paragreph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (In accordance with subsection (f)) after the expiretion of such refiling period.
- (2) Place For Filing. A notice of llen refiled dur-Ing the required refiling period shall be effective only -

(A) If-

- (i) such notice of lien is reflied in the office in which the prior notice of lien wes filed, and
- (ii) In the cese of real property, the fect of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), end
- (B) In eny case in which, 90 deys or more prior to the dete of a refiling of notice of lien under subparegraph (A), the

Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning e chenge in the taxpayer's residence, if e notice of such lien Is also filed in eccordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of ilen, the term "required refiling period" meens -

(A) the one-year period ending 30 days efter the expiration of 6 years efter the date of the essessment of the tax, end (B) the one-year period ending with the expiretion of 6 years efter the close of the preceding required refilling period for such notice of Ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) **Release Of Lien.** Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 deys efter the day on which -
- (1) Liebility Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with ell interest in respect thereof, hes been fully setisfied or hes become legally unenforceable, or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including eny extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such requiations

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

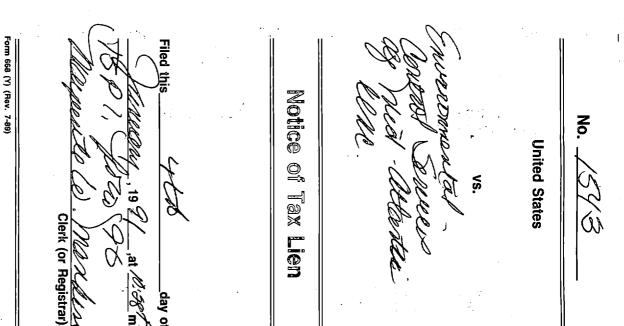
- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-
- (2) Disclosure of amount of outstanding lien.-If e notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfectory written evidence thei he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treesury - Internal Revenue Service

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(Rev. 7-89)	Notic	ce of Federal Tax	x Lien Under	Internal	Revenu	ie Laws	_
District	-	Serial Numb	per		For Option	al Use by Recording	Office
BAI	LTIMORE, M	ם כ	529Ø249 	764			
Code, notice been assessement of this there is a lier property belo	Is given that ed against the liability has be in favor of the linging to this naitles, interes	321, 6322, and 6323 taxes (including interference to following-named taxen made, but it renter United States on taxpayer for the amt, and costs that may	erest and penalt xpayer. Demand mains unpaid. T all property and ount of these to accrue.	ties) have d for pay- Therefore, I rights to			ÜAAI
		% MARION C TH					•
G	RASONVILLE	, MD 21638-96	43				
less notice of li	en is refiled by th	ATION: With respect to ea ne date given in column (o certificate of release as d	e), this notice shall,	on the day			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (θ)	or	Unpaid Balance of Assessment (f)	•
1040 1040 1040	12/31/84 12/31/85 12/31/87	213-40-1870 213-40-1870 213-40-1870	Ø6/11/9Ø Ø6/11/9Ø Ø6/Ø4/9Ø	Ø7/11/2 Ø7/11/2 Ø7/Ø4/2	7Ø 7Ø	3676.39 6627.73 711.35	
1040	12/31/88 S S S S	213-40-1870	Ø6/Ø4/9Ø	Ø7/Ø4/@	010	424.21	ÎÏI
	JAN -2						•
	1661						
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tot	al \$	11440.58	
This notice was	prepared and s	igned atBALTI	MORE, MD	<u>.</u>		,	on this,
the 27th day	y of <u>December</u>	<u>,</u> 19 <u>90</u>					
Signature	3-200	AC	Title	Mé	ANAGER		



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assassable penalty, togather with any costs that may accrue in addition thareto) shall be a lien in favor of tha United States upon ell property and rights to property, whather raal or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayar arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. — The Ilen Imposed by section 6321 shall not be valid as against any purchasar, holder of security Interest, mechanic's llanor, or judgment lian creditor untentice thereof which meats the requirements of subsection (in has been filled by the Secretary.

(f) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsaction (a) shall be filed -

(A) Under State Laws

(I) Real Property - In the case of real property, in one of office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property eubject to the lien is situated; and

(ii) Personel Property In the case of personal property, whether tangible or Inlangible, in one office within the State (or the county, or other govammental subdivision), as designated by the laws of such State, in which the property subject to the iten is situeted; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is altuated, whenever the Stata has not by lew designeted one office which meets the requirements

of eubparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columblein the office of the Recorder of Deeds of the District of Columbia,
if the property subject to the Ilen is situated in the District of

11.00

- (2) Situs Of Property Subjact To Llan For purposas of paragraphs (1) end (4), property shell be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whathar tangible or intangible, at the residence of the taxpayer at the time tha notice of lian is filad.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which tha principal executive office of the business is located, and the rasidence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice raferred to in subsection (a) shall be prascribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- 2. Motor vehicles

- Derechal property nurchased at rata



Lien # 1543

(g) Refilling Of Notice. — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the requirad refliing period, such notice of lien shall be traated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refiled dur-Ing the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of reel property, the fact of refilling le entered and recorded in an index to the extant required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lian undar subparagraph (A), the

Sacretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required rafiling period" means

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Sacratary may prescribe, the Secretary shall issue a cartificate of release of any lian imposed with respect to any Internal revenue tax not later than 30 days after the day on which.

 Liability Satisflad or Unanforcaabla - Tha Secratary finds that the liability for the amount assessed, together with all intarast in respect thereof, has bean fully satisfied or has become legally unenforceable; or

(2) Bond Acceptad-There is furnished to the Sacratary and accepted by him a bond that is conditioned upon the payment of the amount assessed, togather with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond end sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen. If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to euch lien or intende to obtain a right in such property.

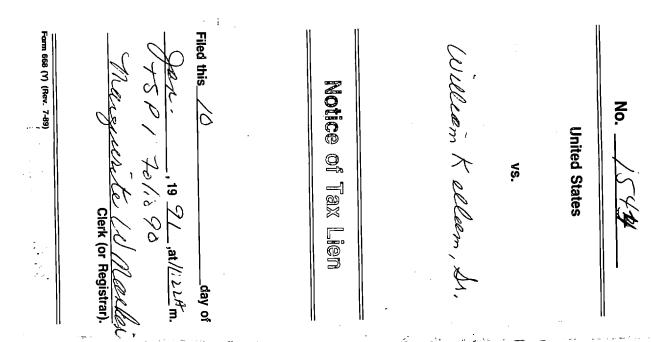
Form 668 (Z)
(Rev. 5-94)

201

Department of the Treasury - Internel Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Numb	er		For L	ise by Recording Office
BA	ALTIMORE, M	!D	5290250	362		
I certify that se of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had ditione. Therefor itions hes been real revenue tax lies authorized to n	neme taxpayer, the requires been satisfied for the e, the lien provided by Creleased. The proper offi	remente of section taxee lieted belowed tode section 6321 cer in the office January 04	on 6325 (e) ow end for for these where the	•	CLERK, C 95 APR OUEEN A
Name of Taxpa	OF MID-AT	ENTAL CONTROL SE	ERVICES	7		RECEIVI CIRCUI 2-6 A ANNE'S
	a CORPORA ROUTE #L BO CHURCH HILL)X #2L				RECEIVED CLERK, CIRCUIT COURT 95 APR -6 AM 9: 37 OUEEN ANNE'S COUNTY
Liber	ORDING INFO Page	UCC No.	Serial No	a .		
n/a Kind of Tax (a)	Tax Period Ended (b)	n/a Identifying Number (c)	Date of Assessment (d)	Last Day Refilin (e)		Unpaid Balance of Assessment (f)
	09/30/84 *******	54-1030735 ********	12/17/84 ******	O1/16/5		942.51
Place of Filing	OUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617		Total	942.51
This notice was	prepared and si	gned atBALTI , 19 <u>95</u>	MORE, MD			, on this,
Signature	OM:		Title	Chief, 9		daral Tay lian Ray Rul 71-466 1971-2



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional emount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a flen in fevor of the United States upon all property and rights to property, whether reet or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the ilen imposed by section 6321 shell erise at the time the essessment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not be valid as egeinst any purchaser, holder of el security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f). has been filed by the Secretary.

n Place For Filing Notice; Form.-

(1) Plece For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under Stete Laws

(I) Reel Property - In the case of real property, in one A office within the State (or the county, or other governmental eubdivision), es designeted by the lews of such State, in which the property subject to the ilen is situeted; end
(ii) Personal Property - in the case of personel prop

erty, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements

of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, If the property subject to the lien is situated in the District of

Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situeted -

(A) Real Property - tn the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence ts without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to tn subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1544

(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is refiled In the menner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated es filled on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refilling period shall be effective only -

(A)

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the dete of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such llen is also filed in accordance with subsection (f) in the State In which such residence is loceted.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means

(A) the one-year period ending 30 deys after the expiration of 6 years efter the dete of the essessment of the tax, and

(B) the one-yeer period ending with the expiration of 6 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such reguletions as the Secretary mey prescribe, the Secretary shall Issue e certificete of release of any llen imposed with respect to any internat revenue tax not later than 30 days after the day on which -

(1) Liability SetIsfled or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become

legelly unenforceable; or

(2) Bond Accepted-There Is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extenslon of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties-thereon; as may be specified-by such regulations

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

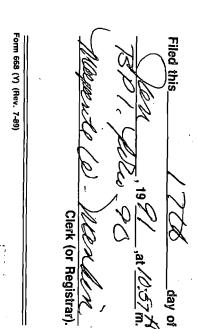
(2) Disclosure of amount of outstanding lien.-if e notice of lien hes been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence thet he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lie	n Under	' Internal	Re	venue Laws	
District			Serial Numbe	er e			For	Optional Use by Record	ling Office
BA	LTIMORE,	MD			529100	4Ø 8		: 199	_
As provided Code, notice been assessement of this	is given that d against the liability has b	taxés (ind following een made	cluding inter g-named tax e, but it rem	rest a paye nains	and penali r. Demand unpaid. 1	ties) have d for pay- Therefore.		JAN 10	1911
there is a lien property belo additional per	nging to this naitles, interes	taxpayer t, and cos	for the amo	ount	of these ta	rights to axes, and		M II: 22	ě
Hamo or raxpay	o WILLIAM	7 KELLU	m, 54.			Ť			`
	.O. BOX 20 UEEN ANNE		:1657						
less notice of li-	ELEASE INFORMATE OF IS refiled by the ate, operate as a	e date give	n in column (e)), this	notice shall,	on the day			H → M M H → M M
Kind of Tax	Tax Period Ended (b)	Identify	Ing Number (c)		Date of sessment (d)	Last Day 1 Refiling (θ)		Unpaid Balan of Assessme	
1040	12/31/89	214-3	88-0647	Ø9.	/17/9Ø	10/17/	'ØØ	7047.	31
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				પ્ડ					
Place of Filing		<u> </u>		<u> </u>		<u> </u>			1111
	QUEEN		CIRCUIT COUNTY MD 21	617	JRT	To	tal	\$ 7Ø47.	
This notice was	prepared and si	gned at	BALTI	MORE	E, MD		·		, on this,
the 4th day	Januar)	., 19 <u>91</u>							•
Signature	en Jan an	1			Title			NUE OFFICER 11-2628	######################################
NOTE: Cartific	ate of office author	ized by law to	take acknowledg	mente	is not assentia	I to the validity	of Noti	ice of Federal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Notice of Tax Lien

Presty Election

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be eiten in fevor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically lixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made end shall continue until the liability for the emount so assessed (or e judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors

ment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(if) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the Iten is situated in the District of (2) Situs Of Property Subject To Lien - For purposes ot paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Molor vehicles
- Personal preparty purchased at established



Lien # 1545

(g) Refiling Of Notice. — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the regulred refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written Intormation (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means - (A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 yeers after the close of the preceding required refiling period

for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary mey prescribe, the Secretary shall issue e certificate of release ot any lien imposed with respect to any internal revenue tax not later than 30 deys efter the dey on which -

 Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount essessed, together with all Interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

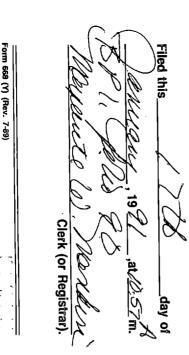
(2) Disclosure of amount of outstanding lien. If a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes salisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Noti	ce of Fe	deral Tax	Lien Unde	r Internal	Rev	enue Laws	
District	1.		Serial Number	or		For O	ptional Use by Recording C	Office
BA	LTIMORE,	MD		529100	631			i
As provided Code, notice been assessement of this there is a lier property belo additional per	Is given that of against the liability has b o in favor of ti	taxes (ind following peen made he United	luding inter p-named tax b, but it rem States on a	est and pena payer. Deman ains unpaid. Il property an	Itles) have nd for pay- Therefore, d rights to		1991	e Brat
Name of Taxpay	er PRESTI DESIGN II		TRICAL S	ERV & LIGH	ITING (JAN	
Residence R	a CORPOR	ATION_					17	•
	ED APPLE ! HESTER, MI		9				A	_
	-					ı		к ини
less notice of II	en is refiled by th	ne date giver	n in column (e)	n assessment liste , this notice shall lined in IRC 6325	, on the day		57	£; 73 - ●
Kind of Tax	Tax Perlod Ended (b)	Identifyl	ng Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)	•
1120	12/31/89	52-1	583331	10/15/90	11/14/	øø	1625.96	•
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Place of Filing		<u> </u>		<u> </u>	<u> </u>	-		
		OF THE ANNE'S EVILLE,		COURT	To:	tal	1625.96	
This notice was	prepared and s	igned at	BALTII	MORE, MD				on this,
		1					•	•
the <u>10th</u> day	of January	, 19 <u>91</u>						<u>ح</u> ب
Signature	0.11	//		Title				2 5 4 4
for (D. More	make	AC:	5		IANAG		



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, addition to tax, or assessable penalty, together with any costs that may accrue in eddition thereto) shall be e lien In favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Untess another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment Is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien Imposed by section 6321 shall not be velid as egeinst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.-

(1) Piece For Filling - The notice referred to in subsection (e) shall be filed -

Under State Laws

(i) Real Property - In the case of real property, in one) in office within the State (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal prop erty, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by tew designeted one office which meets the requirements

of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its

physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the rest dence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1546

(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shell be treeted as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refilling period shall be effective only -

(A) If-

such notice of lien is refiled in the office in which the prior notice of lien wes filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written Information (In the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien Is also filed in accordance with subsection (f) In the State in which such residence is located.

(3) Required Refiling Period. —In the case of any notice of lien, the term "required refilling period" meens -

(A) the one-year period ending 30 days efter the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiretion of 6 years after the close of the preceding required refiling period for such notice of lien.

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such reguletions as the Secretary mey prescribe, the Secretary shell issue e certificate of release of eny lien imposed with respect to any internel revenue tax not leter than 30 days efter the day on which -

(1) Liebility SetIsfled or Unenforceable - The Secretary finds that the liability for the emount essessed, together with ell interest in respect thereof, has been fully satisfied or has become

legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the peyment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations. -

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding Ilen.-if e notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Federal Tax	KLien Under	' Internal	Revenu	ie Laws	_
District	_ _	Serial Number	er		For Option	al Use by Recording O	Office
BAL	TIMORE, N	1D	529100	547			
Code, notice is been assessed ment of this li there is a lien property belon	s given that the against the ability has be in favor of the glog to this	321, 6322, and 6323 taxes (including interfection following-named taxeen made, but it renter United States on a taxpayer for the amount of the costs that may	rest and penalt payer. Demand nains unpald. T all property and ount of these to	ies) have i for pay- herefore, rights to		1991	ţs ir
Name of Taxpaye	r RICHARI	B. BYRNE				JAN 17	. •
	L2 KIMBERL FEVENSVILL	Y WAY E, MD 21666-9	243			7 ⊙	-
less notice of lier	n is reflied by th	ATION: With respect to eac e date given in column (e certificate of release as de), this notice shall,	on the day		57	● Fara
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	•
CVPN CVPN	12/31/89 Ø3/31/9Ø	216-3Ø-9922 216-3Ø-9922	09/10/90 10/08/90	10/10/ 11/07/	1	2171Ø.1Ø 771.97	— •
							BX
							•
							•
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tot	al \$	22482.07	Ŋaţi •
This notice was p	repared and sig	gned atBALTI	MORE, MD			, (on this,
the 11th day	January	, 19	÷				•
Signature	BUL		Title		EVENUE 2-01-26	OFFICER 27	1111 —————————————————————————————————

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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2353465

RICHARD B.

STEVENBURLLE.

GM.

COURT RECORDING INFORMATION:

9 p s 9 BOC No.

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CLERK OF THE CIRCUIT COURT SUEER BANE'S COUNTY CENTLLVXLLE, MD 21 22482.07

Balltimore, #0

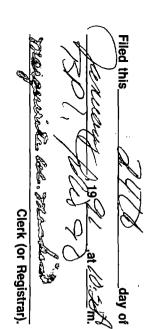
Chief, SPf

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

Certificate of Release of Federal Tax Lien

Clerk of The CIRCUIT COURT RECORDING INFORMATION: Clerk of The CIRCUIT COURT 12/31/89 216-30-9922 10/08/30 11/07/00 21710.10 DELT 2/31/89 216-30-9922 10/08/30 11/07/00 2771.97 Place of Filing CLERK of The CIRCUIT COURT GUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 This notice was prepared and signed at Baltimore, MD 19.97 on this, the 16th day of April on the 18th day of April on the 18th day of April on this, the 16th day of April on this, the 16th day of April on the 18th day	District		Serial Num	ber		For	Use by Recording Office
of the Internal Revenue Code have been satisfied for the taxes listed below and for all statistory additions. Therefore, the list in provided by Code section 521 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on 3 and arry 17 19 1							
Residence 712 KIMBERLY WAY STEVENSUILLE, MD 21666-9243 OURT RECORDING INFORMATION: Liber Page UCC No. 1546 Kind of Tax Feriod (b) Identifying Number (c) Date of Assessment (d) (e) Unpaid Balance of Assessment (e) DFLT 12/31/89 216-30-9922 D9/10/90 11/07/00 21710.10 DFLT D9/31/90 216-30-9922 10/08/90 11/07/00 771.97 ***********************************	of the Internal all statutory at taxes and add notice of Intern 19 1, is in these taxes and	Revenue Code hedditions. Therefor ittions has been nal revenue tax ille nauthorized to red additions	ave been satisfied for the re, the lien provided by (released. The proper offen was filed on לבו מות מים והיים להיים לה	e taxes listed belo Code section 6321 Icer in the office y 17	ow and for I for these where the	,	CLER 97 AF OUEER
COURT RECORDING INFORMATION: Liber	Name of Taxpa	RICHARD	B. BYRNE				RECEI CIRC R 29
Libar Page UCC No. 1546	71 ST	EVENSVILLE	, MD 21666	-9243			PM 1: 23
Note of Tax Tax Period Identifying Number Assessment Color Refilling Color		Page	UCC No.				
### Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 Total Queen and signed at Baltimore, MD , on this, the 16th day of April , 19.97 . Signature Title Signature Title Signature Signature Signature Signature Title Signature Signat		Tax Period Ended	Identifying Number	Date of Assessment	Refilir		of Assessment
Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 This notice was prepared and signed at	DFLT	p3/31/90	216-30-9922	10/08/90	11/07/00) .	771.97
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 This notice was prepared and signed at							
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 This notice was prepared and signed at							
the 16th day of April , 19 97 . Signature Title	Place of Filing	QUEEN A	NNE'S COUNTY			Total	7
Signature Title	This notice was	prepared and si	gned at <u>Baltimo</u>	re, MD			, on this,
	the <u>16th</u> day	of April	, 19 <u>.97</u>				
Chief, SPf	Signature				hief, SP1		



<mark>_</mark>_

Excerpts From Internal Revenue Code

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Sec. 6321. Lien For Taxes

If eny person lieble to pay any tax neglects or refuses to pay the earne after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrua in addition thereto) shall be a flen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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Unless another data is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment ageinst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapsa

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(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

ment Lien Creditors. - The Ilen Imposed by section 6321 chall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form. -

(1) Place For Filling - The notice referred to in subsection (e) chall be filed -

(A) Under Stete Lews

(I) - Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), es designated by the laws of such State, in which the property subject to the lien is eltueted; end

(ii) Personel Property - In the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental eubdivision), as designated by the laws of euch State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clark of the United States district court for the judicial district in which the property subject to flan is situated, whenever the State has not by lew designated one office which meats the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be eltuated -
 - (A) Real Property In the case of real property, et its physical location; or
 - (B) Personal Property In the case of personal property, whathar tangibla or intangibla, at the residence of the taxpayer at the time the notice of lian is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be dearned to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is refiled In the manner prescribed in paragreph (2) during the raquiradrefiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordence with subsection (f)) after the expiration of euch refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only

(A) If-(i) such notice of lien is reflied in the office in which

the prior notice of Ilan was filed, and (ii) In the case of real property, the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the texpeyer's residence, if a notice of such lien Is also filed in eccordance with subsection (f) in the State In which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days after the expiration

of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any flen imposed with respect to any internal revenue tax not later than 30 days after the day on
- (1) Liability Satisfied or Unenforceable The Secretary finde that the liability for the amount assessed, together with ell interast in respect thereof, has been fully eatisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in accordance with each requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

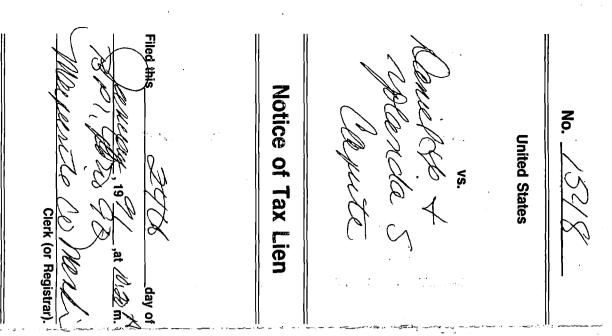
(2) Disclosure of amount of outstanding lien.-If e notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tay I ion I Inder Internal Revenue I awa

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District			Serial Numbe	ır .		For Option	nal Use by Recording Of	lice
В	ALTIMORE,	MD		529101	Ø9 9	٠.		
Code, notice been assess ment of this there is a lie property below	by sections 6 is given that led against the liability has b in in favor of the longing to this enalties, interes	taxés (Indexine) following seen made ne United taxpayer	cluding inter g-named tax e, but it rem States on all for the amo	est and penalt payer. Demano alns unpaid. I il property and unt of these to	ies) have I for pay- herefore, rights to		1991 JAN 24	12
Name of Taxpa	^{lyer} ALARM a CORPOR		OGIES AC	QUISITION	INC		M 10: 20	(
	15 PIER AV STEVENSVIL		21666			,• ,		•
less notice of	RELEASE INFORM lien is refiled by the date, operate as a	ne date give	n in column (e)	, this notice shall,	on the day			₩ 6
Kind of Tax	Tax Period Ended (b)	Identify	ing Number	Date of Assessment	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	······
941 941 940	Ø3/31/9Ø Ø6/3Ø/9Ø 12/31/89	, 52− 1	.64Ø263 .64Ø263 .64Ø263	Ø6/Ø4/9Ø Ø9/24/9Ø Ø3/Ø5/9Ø	Ø7/Ø4/ 10/24/ Ø4/Ø4/	' ഇത	8137.20 469.39 514.71	(
								8 4
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	Tot	al \$	9121.30	
•	s prepared and s			MORE, MD			, o	n this,
/_/		, 10						
Signature For	enja as	<u> </u>	AC	Title S	۲	1ANAGER		<u>[]</u>
(NOTE: Certif	ficate of officer author 456 / 1971 - 2 C.B. 4	rized by law to	take acknowledg	ments is not essentia	I to the validity	of Notice of F	ederal Tax lien	



Excerpts From Internal Revenue Code

3

Sec. 6321. Lien For Taxes

If any parson liable to pey eny tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional emount, eddition to tax, or assesseble penalty, together with any costs that mey accrue in addition thereto) shall be a lien in fevor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the iten imposed by section 6321 ehall erise et the time the assessment is made and shall continue until the liability for the amount so assassed (or a judgment egainst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lepse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors. — The lien Imposed by section

6321 shall not be velid as egainst any purchesar, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been fited by the Secretary.

(1) Place For Filing Notice; Form. -

- (1) Place For Filing The notice referred to in subsection (a) shall be filed -
 - (A) Under State Laws
 - (f) Real Proparty In the case of real proparty, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stata, in which the property subject to the lien is situeted; and

(II) Personel Property - in the case of personal property, whether tangibte or Intangible, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien ts situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the Judicial district in which the property subject to lien is situeted, whanever the State has

not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbiain the office of the Racorder of Deeds of the District of Columbia, If the property subject to the lien ts situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paregraphs (1) and (4), property shell be deemed to be situeted
 - (A) Real Property In the cese of reel property, et its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of e corporation or pertnership shall be deemed to be the place et which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles

- (g) Refiling Of Notice. For purposes of this
- (1) General Rule. Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refiling period, such notice of ilen shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.
- (2) Place For Filing.—A notice of tien refiled dur-Ing the required refiling period shall be effective only -
 - (A) if-(f) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
 - (ii) in the case of real property, the fact of refiling Is entered and recorded in an index to the extent required by subsection (f) (4), end
 - (B) In any case in which, 90 days or more prior to the deta of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if e notice of such lian is also flied in eccordence with subsection (f) in the State in which auch residence is loceted.

(3) Required Refiling Period.—In the case of any notice of iten, the term "required refiling period" means -

(A) the one-year period anding 30 days efter the expiration of 6 years efter the dete of the assessment of the tax, and (B) the one-year period anding with the expiration of 6 yeers efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien. Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to eny Internal revenue tax not later than 30 days after the day on
- (1) Liability Setisfied or Unenforceable The Sacretary finds thet the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such ragulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-
- (2) Disclosure of amount of outstanding lien.-if e notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence thet he has a right in the property subject to such lien or intends to obtain e right to such property.

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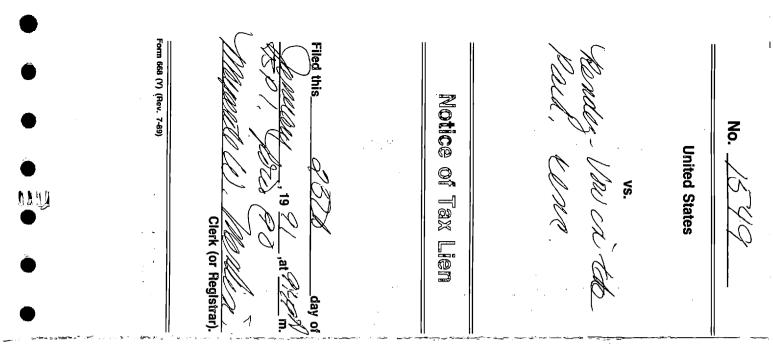
131

Department of the Treasury - Internal Revenue Service

	 (·)	- 1	

(Rev. 7-89)	Notic	e of Federal Tax	Lien Under	' Internal	Revenu	ie Laws	
District		Serial Number			For Option	al Use by Recording Of	fice
BAL	TIMORE, M	מו	529101	222			
Code, notice is been assessed ment of this ill there is a lien property belon additional pena	given that the against the ability has be in favor of the ging to this thick, interest	321, 6322, and 6323 of axes (including Interdecedor Including Interdecedor Interdec	est and penalt payer. Demand ains unpaid. T I property and unt of these to	ties) have d for pay- herefore, rights to		1991 JAN 24.	
Name of Taxpaye	^r DANIEL	G. & YOLANDA S.	. CAPUTE			A4 10:	•
	O. BOX 45 JEENSTOWN,			·	·	: 20	Õ
less notice of lier	n is reflied by the	TION: With respect to each a date given in column (e); certificate of release as defi	this notice shall,	on the day			Åå↓! ●
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day for Refilling	or	Unpaid Balance of Assessment (f)	•
1040	12/31/89	52-1557Ø86	11/19/90	12/19/	ØØ	52664.18	_•
				·			NATION OF THE PROPERTY OF THE
							•
							•
		,					•
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 218		Tot	al \$	52664.18	
This notice was p	repared and sig	ned at <u>BALTI</u>	MD MD			, o	n this,
the <u>17th</u> day	January	, 19				<u>-</u>	
Signature for 5	sentona s. Lyon		Title		ANAGER 2-Ø1-26	5Ø1	1111

(NOTE: Certificate of difficer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person llable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shalt continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

ment Lien Creditors. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice: Form.-

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(I) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), ee designeted by the lews of such State, in which the property subject to the lien is situated; and

 (II) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property

subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to flen is situated, whenever the State has not by lew designated one office which meets the requirements of eubperagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia,

if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intengible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be velid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities Motor vehicles



Lien # 1549

(g) Refiling Of Notice. — For purposes of this

- (1) General Rule. Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subperagraph (A), the

Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien Is also filed in accordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period. — in the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such requiations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied or has become legally unentorceeble; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all Interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such require. ments relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to eny person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District			Serial Number	er		For O	otional Use by Recording (Office
BA	ALTIMORE, N	1D		5291007	754			
Code, notice been assess ment of this there is a lie property beloadditional pe	·	taxes (inc. following following the United taxpayer it, and cos	luding Inter g-named tax e, but it rem States on a for the amo its that may	est and penalt payer. Demand alns unpald. I Il property and ount of these to	les) have i for pay- herefore, rights to axes, and	TION	1991 JAN 25 AN	
	P. O. BOX & STEVENSVILL		21666				<u></u> 9	-
less notice of	RELEASE INFORM. lien is refiled by the date, operate as a	ne date giver	n in column (e)	, this notice shall,	on the day		49	BA.E
Kind of Tax	Tax Period Ended (b)	ldentifyl	ng Number	Date of Assessment	Last Day t Refiling (θ)		Unpaid Balance of Assessment (f)	
941 941	Ø3/31/88 Ø6/3Ø/88		475Ø73 475Ø73	10/22/90 10/22/90	11/21/		3Ø131.95 1251Ø.71	
941	Ø9/3Ø/88		475Ø73	10/22/90	11/21/	øø	35323.37	4
941 941	06/30/90 09/30/90		475Ø73 475Ø73	10/15/90 11/05/90	11/14/ 12/Ø5/		18439.19 3684.58	ЙĦĨ
Place of Filing				· · · · · ·		-	-	
			CIRCUIT COUNTY MD 21	COURT	To	tal	\$ 100089.80	
This notice was	s prepared and s	igned at	BALTII	MORE, MD				on this,
the <u>16th</u> de	y of January	_, 19 <u> 91</u>					·	
Signature	Sint ay	QUU		Title	-		UE OFFICER -2116	
(NOTE: Certif	ficate of officer author 466, 1971 2 C.B. 4	rized by law to	take acknowledg	ments is not essentia	I to the validity	of Notice	of Federal Tax lien	

Form 668 (Y) (Rev. 7-89)



Notice **D** ×

United States

Excerpts From Internal Revenue Code

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(Agv.

Sec. 6321. Lien For Taxes

If any person liable to pey eny tax neglects or refuses to pay the same after demand, the amount (including any interes), edditional amount, addition to tax, or assessable penalty, together with eny costs thet mey eccrue in addition thereto) shell be e lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shell continue until the liability for the amount so assessed (or a judgment egainst the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lepse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien imposed by section

6321 shall not be valid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

@ Place For Filing Notice; Form .-

(1) Place For Filling - The notice referred to in subsection (e) shall be filled -

(A) Under Siele Laws

(i) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designeled by the laws of such State, in which the property subject to the lien is situeted; and

(II) Personal Property - In the case of personal prop erty, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) end (4), property shall be deemed to be situeted

(A) Reel Property - In the case of real property, et its

physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the tax-payer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or pertnership shell be deemed to be the plece et which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be In the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Refiling Of Notice. - For purposes of this section

(1) General Rule. - Unless notice of lien is refiled In the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treated as filed on the dete on which it is filed (In accordance with subsection (f)) efter the expiration of such refilling period.

(2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only -

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparegraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, it e notice of such lien is also filed in eccordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the lerm "required refiling period" meens -

(A) the one-yeer period ending 30 days efter the expiration of 6 years efter the date of the assessment of the tax, end (B) the one-yeer period ending with the expiration of 6 years efter the close of the preceding regulred refiling period

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations es the Secretary may prescribe, the Secretary shell Issue e certificate of release of eny lien imposed with respect to any Internel revenue tex not leter than 30 days efter the dey on

(1) Liability Satisfied or Unenforceable - The Secretary finde that the liability for the emount assessed, together with all inlerest in respect thereof, has been fully setisfied or has become

legelly unenforceable; or

for such notice of lien.

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including eny extension of such time), end that is in eccordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien.-If e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence thet he has a right in the property subject to such llen or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

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District		Serial Numb	er		For Option	nal Use by Recording (Office
₿	ALTIMORE,	MD	5291Ø1	265			
Code, notice been assess ment of this there is a lie property bel additional personal persona	e is given that sed against the liability has be n in favor of ti onging to this enalties, interes	taxes (Including Interpretation of Samuel 1982) taxes (Including Interpretation of Samuel 1982) taxes on taxpayer for the amount, and costs that may	erest and penalic xpayer. Demand mains unpaid. T all property and ount of these t	tles) have d for pay- Therefore, I rights to		NVC 1661	NSI
Name of Taxpa	ayer RENDEZ	-VOUS IN THE PA	ARK INC , a	CORPORA	TION	25	_
	P.O. BOX 6 STEVENSVIL		21			AM 9: 50	ć
less notice of	lien is reflied by th	ATION: With respect to ea ne date given in column (a certificate of release as d	e), this notice shall,	on the day		-	A D. M.
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day f Refiling		Unpaid Balance of Assessment (f)	
941 94ø	Ø9/3Ø/87 12/31/87		10/29/90 10/29/90	11/28/ 11/28/	l l	20490.92 6338.09	
							tai
						æ.	
Place of Filing	QUEEN	OF THE CIRCUITANNE'S COUNTY	COURT	Tot	al \$	26829.01	14.5
This notice was	s prepared and s	igned atBALT	IMORE, MD		· · · · · ·		on this,
the <u>18th</u> da	y of January	.)1991					
Signature	D. SPINAC	KE	Title		EVENUE 2-Ø1-2	OFFICER 116	
(NOTE: Certif	ficate of officer author	rized by law to take acknowled	Igments is not essentia	l to the validity of	of Notice of F	ederal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1530

United States

VS.

Release of Tax Lien

iled this.			day of
		_, 19	M.,
ŧ .			
nd prope	r entry made in_		
	Book No		, page
e U !			
V .		-	Clerk (or Registrar).
-			
<u> </u>			

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

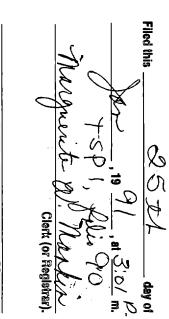
Certificate of Release of Federal Tax Lien

District		Serial Number	<u> </u>		For Option	nel Use by Recording Office
ВА	ALTIMORE, M	1[]	5291012	265		CLERI 91 J
i certify that as (a) of the intern for all statutory these taxes and the notice of int	to the following-ral Revenue Code additions. There additions has been al revenue tax horized to note the cons.	named taxpayer, the required have been satisfied for the fore, the lien provided by en released. The proper of	ne taxes listed be y Code section (officer in the offic January 25 ease of this lien f	low and 3321 for e where, or these	ION	RECEIVED COURT LERK, CIRCUIT COURT 91 JUN 20 AM ID: 03 91 JUN 20 AM ID: 03
9	P.O. BOX 66 STEVENSVILL DRDING INFO	E, MD 21666				
Liber bp1	Page 90	UCC No. n/a	Serial No. 1550	•		
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (I)
941 94Ø ******	09/30/87 12/31/87 ********	52-1475073 52-1475073 ***********	10/29/90 10/29/90 ********	11/28 11/28 *****	/ØØ	20490.92 6338.09 *******
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	J	26829.Ø1
This certificate was	, ,	igned atBALTII	MORE, MD			, on this,
Signature	france &	Poward	Title	Chief,	SPf	

★ U.S.GPO:1988-0-202-019/85958

(NOTE: Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)



<u>.</u>

United States

Excercis From Internal Revenue Code

orm 668(Y) (Rev.

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the flability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lion Creditors. — The ilen imposed by section 6321 sha not be valid as against any purchaser, holder of a securit Interest, mechanic's lienor, or judgment lien creditor until notic thereof which meels the requirements of subsection (f) ha been filed by the Secretary.

(f) Place For Filing Notice; Form.—_

(1) Place For Filing - The notice referred to in sub section (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(il) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, In which the property subject to the lien is situated;

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whonever the State has not by law designated one office which meets the requirements of

subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

(2) Silue Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether langible or intangible, at the residence of the taxpayer at the time the notice of ilen is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the bueiness is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refilling Of Notice. — For purposes of this section

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is reflled in the office in which the prior notice of lien was filed, and

(II) in the case of reat property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the dale of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien le aleo tiled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period. — In the case of any notice of lien, the term "required refilling period" means -(A) The one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the lax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period tor euch notice of Ilen.

6325. Release Of Lien Or Sec. Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall Issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied or has

become legally unentorceable, or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

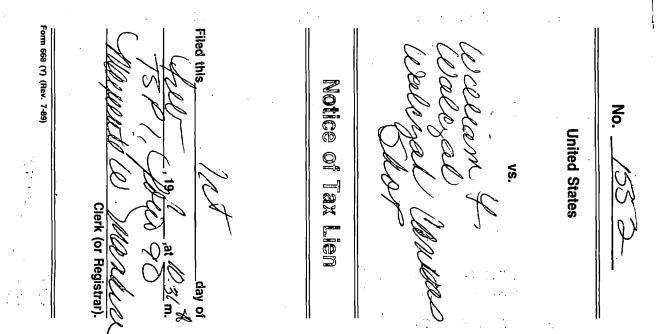
(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

Serial Number Serial Numbe	(Rev. December 1985)	Notic	e of Federal Lax	Lien Under	'internal K	eveni	ue Laws	
As provided by sections \$321, 6322, and \$323 of the Internal Revenué Code, notice is given that taxes (including interest and penalties) have been seasesed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in the following-named taxpayer. Demand for payment of this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Assidence B28 Monroe Manor Road Stevensville, Maryland 21666	District		Serial Number	or		For Option	onal Use by Recording	Office
notice is given that taxes (including interest and penalties) have been dissessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Bens Masonry Incorporated 828 Monroe Manor Road Stevensville, Maryland 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in InC 6228(e). Kind of Tax Tay Period Ended Identifying Number (c)	Ba1	timore	529	101603	·			
Bens Masonry Incorporated Stevensville Maryland 21666	notice is given assessed agains in the simple of this taxpa	en that taxes alnst the followings been made, le United States over for the am	(including interest aring-named taxpayer. but it remains unpaid. on all property and rig ount of these taxes,	nd penalties) ha Demand for pa Therefore, there hts to property b	ave been yment of e is a lien pelonging		JAN 2	
Bens Masonry Incorporated 828 Monroe Manor Road Stevensville, Maryland 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Kind of Tax Tax Period Identifying Number (c) Date of Assessment (d) Refling (e) Unpaid Balance of Assessment (d) Refling (e) 940	ama of Towns	<u> </u>	· · · · · · · · · · · · · · · · · · ·			*	- 9	
### Stevensville, Maryland 21666 #### Stevensville, Maryland 21666 #################################	ame or raxpay	•	_		, J	,		
MPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflied by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Ended (b) Identifying Number (c) Date of Refilling (e) Massessment (e) Mas		Bens Ma	asonry Incorporate	.d				
Stevensville, Maryland 21666	esidence	828 Mor	roe Manor Road				. =	
Clark of Filling Clerk of Circuit Court				21666	İ			
Kind of Tax (a) Ended (b) Identifying Number (c) Assessment (d) Refiling (e) Of Assessment (D) 940 12/31/87 52-1001769 03/07/88 03/07/94 634.98 941 06/30/88 52-1001769 08/29/88 08/29/94 9,211.16 941 09/30/88 52-1001769 11/28/88 11/28/94 4,689.37 941 12/31/88 52-1001769 03/13/89 03/13/95 1,681.84 941 03/31/89 52-1001769 06/19/89 06/19/95 939.29 941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 941 12/31/89 52-1001769 03/12/90 03/12/96 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 Assessment (d) **Centreville, Maryland 21617 **Total states of Circuit Court Queen Anne County Centreville, Maryland 21617 **Total states of Circuit Court Anne County Centreville, Maryland 21617 **Total states of Circuit Court Centreville, Maryland 21617 **Total states of	notice of lien is	refiled by the date ate as a certificate o	given in column (e), this no	tice shall, on the day	y following	 _	Unpaid Balance	
941 06/30/88 52-1001769 08/29/88 08/29/94 9,211.16 941 09/30/88 52-1001769 11/28/88 11/28/94 4,689.37 941 12/31/88 52-1001769 03/13/89 03/13/95 1,681.84 941 03/31/89 52-1001769 06/19/89 06/19/95 939.29 941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 941 12/31/89 52-1001769 03/12/90 03/12/96 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 ace of Filing Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 Total \$ 25,690.87		Ended	· . -	Assessment	Refiling		of Assessment	
941 09/30/88 52-1001769 11/28/88 11/28/94 4,689.37 1941 12/31/88 52-1001769 03/13/89 03/13/95 1,681.84 941 03/31/89 52-1001769 06/19/89 06/19/95 939.29 941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 12/31/89 52-1001769 03/12/90 03/12/96 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 Total \$ 25,690.87	940	12/31/87	52-1001769	03/07/88	03/07/94		634.98	
941 12/31/88 52-1001769 03/13/89 03/13/95 1,681.84 941 03/31/89 52-1001769 06/19/89 06/19/95 939.29 941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 941 12/31/89 52-1001769 03/12/90 03/12/96 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 **Cee of Filing** **Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Centreville, Maryland 21617 **Section of Circuit Court State of Circuit Court Queen Anne County Que	941	06/30/88	52-1001769	08/29/88	08/29/94		9,211.16	
941 03/31/89 52-1001769 06/19/89 06/19/95 939.29 941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 941 12/31/89 52-1001769 03/12/90 03/12/96 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 Total \$ 25,690.87				1				
941 09/30/89 52-1001769 12/11/89 12/11/95 724.91 1,112.07 941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 Total \$ 25,690.87					-			
941 12/31/89 52-1001769 03/12/96 09/03/96 1,112.07 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 09/30/90 52-1001769 12/10/90 12/10/96 544.75 Ce of Filing Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 S notice was prepared and signed at Salisbury, Maryland , o								
941 06/30/90 52-1001769 09/03/90 09/03/96 6,152.50 544.75 see of Filing Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 Total \$ 25,690.87								
941 09/30/90 52-1001769 12/10/90 12/10/96 544.75 ace of Filing Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 is notice was prepared and signed at Salisbury, Maryland , o							-	
Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617 s notice was prepared and signed at Salisbury, Maryland , o		1 - 1		1		1	-	
Queen Anne County Centreville, Maryland 21617 s notice was prepared and signed at Salisbury, Maryland , o	741	09/30/90	32-1001/09	12/10/90	12/10/90	1	344.73	
Queen Anne County Centreville, Maryland 21617 s notice was prepared and signed at Salisbury, Maryland , o								
Queen Anne County Centreville, Maryland 21617 is notice was prepared and signed at Salisbury, Maryland , o								
Queen Anne County Centreville, Maryland 21617 s notice was prepared and signed at Salisbury, Maryland , o			·	1				
Queen Anne County Centreville, Maryland 21617 s notice was prepared and signed at Salisbury, Maryland , o				2			:	
	ace of Filing	Queen	Anne County	21617	Total	\$	25,690.87	
a <u>45 70</u> day of <u>January</u> , 19 91	A		•	oury, Maryland	<u>d</u>			, on th
	e <u>45 TM</u> da	y of <u>January</u>	., 19 <u>91</u>					
gnature	gnature	300		Title				

Revenue Officer (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including eny interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in eddition thereto) shall be a lien In favor of the United States upon ell property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is mede and shall continue until the liability for the emount so assessed (or e judgment egainst the taxpeyer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The lien Imposed by section 6321 shall not be velid as egainst any purchaser, holder of e security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

- (1) Place For Filing The notice referred to in subsection (a) shall be filed -
- (A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; end

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property

subject to the lien is situated; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the regulrements of subperagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situeted in the District of

- (2) Situs Of Property Subject To Llen For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of Ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities Motor vehicles



Lien # 1552

(g) Refiling Of Notice. - For purposes of this section

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Filing. - A notice of lien refiled dur-Ing the required refiling period shall be effective only

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of reel property, the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In eny case in which, 90 deys or more prior to the dete of a refiling of notice of lien under subparegraph (A), the Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning e change in the taxpaver's residence, if e notice of such lien is also filed in accordance with subsection (f) In the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years effer the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shell Issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the dey on
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the emount assessed, together with all Interest in respect thereof, hes been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest In respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, end form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103, Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding ilen.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to eny person who furnishes satisfactory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

REF,ILE Department of the Treasury - Internal Revenue Service

REFILE

(Rev. 7-89)	Notic	ce of Federal Ta			Revenu	ie Laws	
	ALTIMORE d: 10/21/8: 11:17 50		ber 528463	417 - -	For Options	al Use by Recording	
Code, notice been assesse ment of this there is a lier property belo	is given that ed against the liability has b n in favor of th onging to this	321, 6322, and 632 taxes (including interpretation following-named to been made, but it refer to the states on taxpayer for the art, and costs that materials.	terest and penalt axpayer. Demancemains unpaid. T all property and nount of these ta	les) have I for pay- herefore, rights to		CLERK, CIRCUIT COURT 1991 FEB -1 AN ID: 31 OUEEN ANNE'S COUNTY	
Name of Taxpay		M F WALCZAK K CANVAS SHOP				COUNTY	•
	26 S CALVE BALTIMORE,	RT ST MD 21202				·	·
less notice of I	ien is refiled by th date, operate as a	ATION: With respect to ene date given in column certificate of release as BLE TO A REFIL	(e), this notice shall, defined in IRC 6325(a	on the day ı).			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day (Refiling		Unpaid Balance of Assessment	
941 941 941 941 941	3/31/84 6/30/84 9/30/84 12/31/84 3/31/85	52-1239554 52-1239554 52-1239554	1/7/85 5/6/85 3/11/85 3/18/85 7/1/85	N/6 N/6 N/6		9353.2 10650.4 6690.0 6973.6 2810.1	11 51 55
! ! New Add ! ! ! ! Signatu	Low	NOTICE OF FEDE 901 Notice F	Filed At: QU	EEN ANNE	E'S COUM		
Place of Filing	V	CLERK OF THE (QUEEN ANNE'S (CENTREVILLE, I	COUNTY	:T To	tal \$	36477.48	ÎŅ
17th	October	BAI igned at 85 _, 19	_TIMORE, MD.				, on this,
Signature			Title			ule offices	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DELAWARE-MARYLAND

529101901

1991

941

941

941

February 01

WILLIAM F WALCZAK WALCZAK CANVAS SHOP

> 26 S CALVERT ST BALTIMORE, MD 21202

COURT RECORDING INFORMATION:

52-1239554

52-1239554

52-1239554

UCC No. Serial No. Page 90

n/a

06/30/1984

09/30/1984

12/31/1984

1552

02/06/1995

06/05/1995 05/06/1985 04/10/1995 03/11/1985 03/18/1985

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

2000

36477.48

Baltimore, MD

March

19th

Chief, SPf

Form 668(Z) (Rev.8-97)

Department of the Treasury - Internal Revenue Service

(1104.0-57)		Certificate	e of Helease	of Federa	ai iax Lien	
District		Serial Nur	nber		For Use by Recording Office	:e
DELAWARE	E-MARYLAND		529101901			
of the Intern additions. The additions ha	al Revenue Code h herefore, the lien p	I taxpayer, under the ras satisfied the taxes rovided by Code sector in the proper officer in the factor in the fa	s listed below and a stion 6321 for these	all statutory e taxes and	RECEIVED CLERK, CIRCUIT COURT OO MAR 27 PM 12: 46 OUEEN ANNE'S COUNTY	
	_, is authorized to r and additions.	note the books to sh	ow the release of	this llen for	ECE CIRC 27	
Name of Tax	payer WILLIAM	F WALCZAK			PM I2: 46	
Residence	26 S CALVER BALTIMORE,				ያያ ያያ	
Liber Page n/a 90	UCC No. Se	ORDING INFORM rial No.	HATION:		d gues.	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day f Refiling (e)		
941 941 941 941 941	03/31/1984 06/30/1984 09/30/1984 12/31/1984 03/31/1985	52-1239554 52-1239554	01/07/1985 05/06/1985 03/11/1985 03/18/1985 07/01/1985	02/06/199 06/05/199 04/10/199 04/17/199 07/31/199	95 10650.4 95 6690.0 95 6973.6	1 1 5
		****				***
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 216	•	Тс	otal \$ 36477.4	в
This notice wa	as prepared and s	igned at Balt	imore, MD		, on this	,
	day of March		·			·
Signature	Olles		Title Chie	ef, SPf		<u>,</u>

Tice of Tax Lier

Kitynelle (Bratustion)

United States

/000

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same after demend, the emount (including eny interest, edditional amount, eddition to tax, or essessable penalty, together with eny costs that mey accrue in eddition thereto) shell be e lien in fevor of the United Stetes upon eil property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made end shall continue until the liability for the amount so assessed (or e judgment egainst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

ec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor uninolice thereof which meets the requirements of subsection (has been filled by the Secretary.

n Place For Filling Notice: Form.-

(1) Piece For Filing "The notice referred to in subsection (e) shall be filed -

(A) Under State Lews

(i) Real Property in the case of real property, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situated; and

(il) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situeted; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the requirements

of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble.
In the office of the Recorder of Deeds of the District of Columbia,
if the property subject to the lien is situeted in the District of
Columbia.

- (2) Situs Of Property Subject To Lien For purposes of peragrephs (1) end (4), property shell be deemed to be situated -
 - (A) Reel Property In the case of real property, et its physical locetion; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece at which the principal executive office of the business is loceted, and the residence of a laxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1 Securities
- Motor vehicles
- 9. Personal property nurchased at retall



Lien # 1553

(g) Refiling Of Notice. — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling penod, such notice of lien shall be treeted as filed on the dete on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled durlng the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fact of refilling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the deteof e refiling of notice of lien under eubperagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien le elso filed in eccordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—in the case of eny notice of lien, the term "required refiling period" means -

(Á) the one-year period ending 30 deys effer the expiration of 6 years effer the dete of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary mey prescribe, the Secretary shell Issue e certificate of release of any lien Imposed with respect to any internal revenue tax not leter than 30 deys efter the day on which.
- (1) Liebility Satisfied or Unenforceeble The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, hes been fully setisfied or hes become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the peyment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and thet is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or Intends to obtain e right in such property.

33

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	: Lien Under	r Internal	Reven	ue Laws	
District		Serial Number	er		For Optio	nal Use by Recording Offic	·e (
B:	ALTIMORE,	MD	52 9 1Ø2	104			
Code, notice been assess ment of this there is a lle property belo	Is given that ed against the liability has b n in favor of th onging to this	321, 6322, and 6323 taxes (including Interpretation of the following-named taxed made, but it remarks on a taxpayer for the amout, and costs that may	rest and penali payer. Demand nains unpaid. I Il property and ount of these to	ties) have d for pay- Therefore, I rights to	***	RECEN CLERK, CIRCI 1991 FEB -6 OUEEN ANNE) (1)
Name of Taxpa	yer KITZMII	LLER CONSTRUCTI	ON INC , a	CORPORA	TION	NNE.	4
	7708 POPLA CLINTON, M					RECEIVEU CLERK. CIRCUIT ISSUE: 14 1991 FEB -6 AH IO: 14 OUEEN ANNE'S COUNTY	Ì
less notice of I	ien is reflied by th	ATION: With respect to eac le date given in column (e) certificate of release as de), this notice shall,	on the day		< F	MA
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (θ)	or	Unpaid Balance of Assessment (f)	_ (
940	12/31/87	52-1513377	01/07/91	Ø2/Ø6/	′Ø1	480.67	_ (
·		e e e e e e e e e e e e					4
		e e e e e e e e		,			<u>le</u> l
			:				
Place of Filing		,					_
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	tal \$	480.67	- 40 G S
This notice was	prepared and si	gned at <u>BALTI</u>	MORE, MD			, on	this,
the <u>30th</u> da	of January), 19 <u>91</u>					
Signature	D. GORDON	7	Title		EVENUE 52-Ø1-2	OFFICER :645	

(NOTE) Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demend, the emount (including any interest, edditional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be e llen in favor of the United Stetes upon all property and rights to

property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall erise et the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse

355 Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Imposed by section

6321 shall not be valid es egainst any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor unt notice thereof which meets the requirements of subsection (has been filed by the Secretary.

(f) Place For Filing Notice: Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Reel Property - in the case of reel property, in one in office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is situeted; and

(II) Personal Property In the case of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meets the requirements

of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is situated in the District of Columbie

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be situeted -

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece et which the princlpal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property ourchesed et retail



(g) Refiling Of Notice. - For purposes of this

(1) General Rule.—Unless notice of lien is refiled In the menner prescribed in paragraph (2) during the required refilling period, such notice of lien shell be treeted as filed on the date on which it is tiled (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Fillng.—A notice of lien refiled dur-Ing the required refiling period shall be effective only -

(A) if-

(I) such notice of lien is refiled in the office in which the pnor notice of lien was filed, and

(ii) In the case of real property, the fact of refiling is entered end recorded in en Index to the extent required by subsection (f) (4), and

(B) in eny case in which, 90 days or more prior to the date of e reflling of notice of llen under subparagreph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also flied in eccordance with subsection (f) in the State In which such residence is loceted.

(3) Required Refiling Period.—In the case of any notice of ilen, the term "required refiling period" meens -

 (A) the one-yeer period ending 30 days efter the expiration of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiretion of 6 yeers after the close of the preceding required refiling period tor such notice of Ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days efter the dey on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become

legally unenforceeble; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and surelles thereon, as mey be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

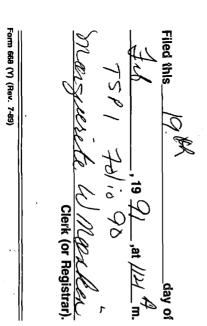
(2) Disclosure of amount of outstanding lien.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

163

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	Lien Unde	r Internal	Rev	enue Laws		
District		14	Serial Numbe	er		For O	otional Use by Re	cording O	ffice
BAI	_TIMORE,	αm		52 9 1Ø2	.782				
As provided be Code, notice is been assessed ment of this lithere is a lien property below additional pend	s given that against the ability has bin favor of the ging to this alties, interes	taxés (inc following een made ne United taxpayer	cluding inter g-named tax e, but it rem States on a for the amo	rest and penalications and penalications unpaid. The second of these to the second of the second penalications and penalications are second penalications.	tles) have d for pay- Therefore, I rights to		0UE	CLERK	
Name of Taxpaye	F BLOOMII		CONSTRUC	TION CO.,	INC.		N ANNE	RECE RECE	•
	JEENSTOWN	, MD 2	21658			i	THE S COUNTY OF THE STATE OF TH		
less notice of ller	n is reflied by th	e date giver	n in column (e)	h assessment lister , this notice shall, fined In IRC 6325(a	on the day		NIY I	ener Ser Ser Ser Ser Ser Ser Ser Ser Ser S	. 1141
Kind of Tax	Tax Period Ended (b)	ldentifyi	ng Number	Date of Assessment (d)	Last Day f Refiling		Unpald Ba of Assess (f)		•
941	Ø9/3Ø/9Ø	52-0	899297	01/07/91	Ø2/Ø6/	Ø1	3369	78.1Ø	•
			·						● 8.8.8.8 ●
									•
					, , ,		<u>-</u>		•
Place of Filing			CIRCUIT COUNTY MD 21	COURT	Tot	tal S		78.1Ø 	#####################################
This notice was p				MORE, MD				, (on this,
Signature for L	Mukel H	arts		Title			UE OFFICEF	R	— († 1) 1) 1)

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



9

20

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If env person lieble to pey any tax neglects or refuses to pay the same efter demand, the amount (including any interest, edditionel amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be e lien in fevor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment Is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The lien imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (f) has been flied by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection, (a) shall be filed .--

(A) Under State Lews

(f) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to the lien is situeted; end

(II) Personal Property - in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property

subject to the lien is situated; or

With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the requirements of subparagraph (A), or

in the office of the Recorder of Deede of the District of Columbia,

(C) With Recorder Of Deeds Of The District Of Columbie-If the property subject to the fien is situeted in the District of

- (2) Situs Of Property Subject To Lien For purposee of paregraphs (1) and (4), property shall be deemed to be situeted -
 - (A) Real Property in the case of real property, et its physical locetion; or

(B) Personal Property - In the case of personal property, whether tangible or Intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles

Personal property purchased at retail



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. - Unless notice of lien is reflied in the manner prescribed in peragraph (2) during the required reflling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Fillng. — A notice of lien refiled during the required refiling period shall be effective only

(A) II-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, end

(II) In the case of reel property, the fect of refilling is entered end recorded in an index to the extent required by subsection (f) (4), end

(B) In eny case in which, 90 days or more prior to the deta of e refilling of notice of lien under subperegraph (A), the Secretary received written information (in the menner prescribed in reguletions issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is elso filed in eccordance with subsection (f) in the State In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and (B) the one-year period ending with the expiretion of 6 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days efter the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount essessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordence with such requirements relating to terms, conditions, and form of the bond end sureties thereon, es mey be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien.-If e notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ilen may be disclosed to any person who furnishes satisfectory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fed	leral Tax	Lien Under	r Internal	Reven	ue Lav	NS	_
District	- 	8	Berial Numbe	er e		For Optio	nai Use by	y Recording	Office
В	ALTIMORE, I	MD		529103	12Ø				_
Code, notice been assess ment of this there is a lie property belo	Is given that ed against the liability has be n in favor of thonging to this naities, interes	taxes (incline) following- peen made, he United S taxpayer fo	uding Inter named tax but it rem itates on a or the amo s that may	of the Internal rest and penalt payer. Demand along unpaid. I property and punt of these traccrue.	ties) have d for pay- Therefore, d rights to	## : -	OUEEN A	CLERK, C	
, , , , , , , , , , , , , , , , , , ,	, KHEES	E BURKE					N. N.	B 10 M	
	FOBOX 104 CENTREVILL	E, MD 2	:1617-ø1	Ø4		·	OUEEN ANNE'S COUNTY	# II: 2	
less notice of I	lien is refiled by th	ne date given	in column (e)	n assessment listed , this notice shall, ined in IRC 6325(a	on the day		√र		Arā
Kind of Tax	Tax Period Ended (b)		g Number	Date of Assessment (d)	Last Day f Refiling	or	Unpaid of Ass	d Balance sessment (f)	•
19149	12/31/89	218-20	0-0211	Ø6/11/9Ø	Ø7/11/	øø	•	400.00	•
	;								•
									_
									•
									•
	·	-						, , <u>, , , , , , , , , , , , , , , , , </u>	
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,	COUNTY	COURT	Tot	al \$		400.00	###
This notice was	prepared and si	igned at	BALTI	MORE, MD				,	on this,
	y of <u>Februar</u>							- -	•
Signature	Michael	Fark	AC	Title	<u> </u>	IANAGER	 :		—
	icate of officer author	ized by law to ta			l to the validiby	of Natice of F	ederal Tax	lien	•

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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27.57.17

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第三张在第三张中央中央公司 (1912年),其中自选口内市资源第三张来源增加农业市市内高级企业中国市场发展,1912年1912年,其中国市场企业市场发展。 00/11/40/ 066/11/46 - 17/20-08-49/ 09/11/40 - 69/11/40/

CONTRACTOR WO STRILL ATTACK OF SEVERE OF CHARLES CLARK OF THE CIRCUIT COLRT

(SMILIWOLE: NO

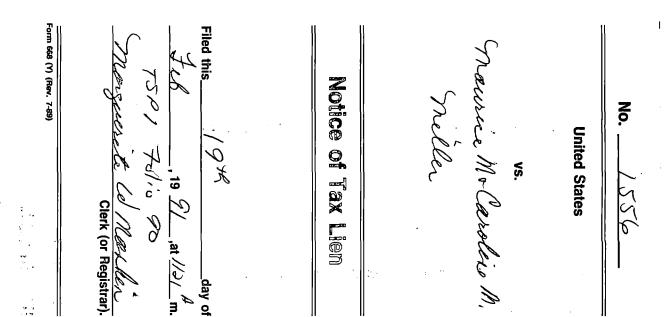
\$ 1 h & 3 $- (1/\sqrt{2})$ COMPACT GLAS

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

	L				·				
District		Serial	Number			For L	Jse by Reco	rding Office	
I	ELAWARE/MA	RYLAND		5291 03	120				
of the internal all statutory at taxes and add notice of internal terms and these taxes and these taxes and	Revenue Code had dilions. Therefor illions has been a nai revenue tex ile nauthorized to n	ote the books to	for the te d by Code er officer	xes listed belo section 6321 in the office	w and for for these where the		QUEEN ANNE'S COUNTY	CLERK, CIRCUIT COURT	7
Residence	POBOX 104 CENTREVILL	E, MD 2161	.7-010	4			COUNTY	AM 9: 47	,
COURT REC Liber tsp1	CORDING INF Page 90	ORMATION: UCC No. n/a		Serial No 1555) .				
Kind of Tax (a)	Tax Period Ended (b)	Identifying Num	nber A	Date of Assessment (d)	Last Da Refili <i>(e)</i>			id Balance sessment (1)	_
1040	12/31/89 ******	218-20-0		06/11/90 *****			*****	400.00	***
		,					·		
						,	·		
Place of Filing	QUEEN	OF THE CIF I ANNE'S COU EVILLE, MI	ЧТҮ Т			Total	\$	400.00	
This notice was	prepared and si		BALTIM	ORE, MD	<u> </u>			_, on this,	
04th the day	April	96 19			<u>.</u>				
Signature	Dan Service			Title	Chief,	SPf	-		



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same after demand, the emount (including any interest, edditionel amount, eddition to tax, or assessable penalty, together with any coste thet mey accrue in addition thereto) ehall be elien in fevor of the United Stetes upon ell property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by eaction 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpeyer arising out of such liability) is satisfied or becomes unanforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors.—The lien imposed by section 6321 shall not be veild as egeinst eny purchaser, holdar of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meats the requirements of subsection (f) has been filed by the Secretary.

() Place For Filing Notice; Form -----

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Lawe

(I) Reel Property - In the case of reel property, in one if office within the State (or the county, or other governmental eubdivision), as designated by the lews of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the Unitad Stetes district court for tha judicial district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbiein the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of

- (2) Situs Of Property Subject To Lien For purposes of paregraphs (1) end (4), property shall be deemed to be situeted -
 - (A) Reel Property In the case of real property, et its physical location; or
 - (B) Personel Property In the case of personel property, whether tangible or intangible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be veild notwithstanding eny other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securitlas
- 2. Motor vehicles
- Personal property ourchased et retall



Lien # 1556

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refilling period, such notice of lian shell be treated as filed on the data on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.
- (2) Place For Filing.—A notice of lian refiled during the required refiling period shall be effective only
 (A) If-
 - (I) such notice of lian is refiled in the office in which the prior notice of lien was filed, end
 - (ii) In the case of reel property, the fact of refilling is entared and recorded in an Index to the extent required by subsection (f) (4), and
 - (B) in any case in which, 90 days or mora prior to the date of e rafiling of notice of lian undar subparegraph (A), tha

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e chenge in the taxpayer's residence, if e notice of such lien le also filled in accordence with eubsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meane.

(A) the one-year period ending 30 deye efter the expiration of 6 yeers efter the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 yeers efter the close of the preceding required refilling period for such notice of lien:

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such ragulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfiad or Unanforcaable - Tha Secretary finds thet the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-Thera is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interast in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements-relating to terms, conditions, and form of the bond and eureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

$\mbox{\ensuremath{(k)}}$ Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding Ilan.-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such Ilen mey be disclosed to any person who furnishes sellsfectory written evidence thet he hes e right in the property subject to such Ilen or Intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	deral Tax	KLien Ui	nder	Internal	Rev	venu	e La	WS		
District	_		Serial Numbe	er			For	Optiona	i Use b	y Reco	rding O	ffice
. В	ALTIMORE,	MD		529	7103	957 						_
Code, notice been assess ment of this there is a lie property belo additional pe	by sections 6 is given that ed against the liability has be n in favor of thonging to this enalties, interes	taxes (Inc following een made ne United	iduding inter y-named tax e, but it rem States on a	rest and p payer. De nains unpa Il property	enalti mand ald. Ti and	es) have for pay- herefore, rights to		**	OUEEN ANNE'S COUNTY	1991 FEB 19	CLERK, CIRCUIT	Mar
Name of Taxpa	yer MAURIC	E M & C	AROLINE	M MILLE	R JF	R .	J		E'S CO	Zha-		•
	208 WINELA STEVENSVIL		21666-9	684			·		AINN	l: 21		è
less notice of	RELEASE INFORM, lien is refiled by th date, operate as a	e date giver	n in column (e)	, this notice	shall, o	on the day		·				
Kind of Tax	Tax Period Ended (b)	ldentifyi	ng Number	Date of Assessm		Last Day f Refiling			Unpai of As	d Bala sessm		•
1040	12/31/89	222-2	4-0367	Ø7/Ø9/	9 Ø	Ø8/Ø8/	, @@			3582	:. 34	_ •
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1												•
· ·· · - · · ·						1 .						
Place of Filing				<u> </u>								•
Flace of Filling	QUEEN		CIRCUIT COUNTY MD 21	COURT		Tot	al	\$		3582	2.3 4	145. •
This notice was	prepared and si	gned at	BALTI	MORE, M	D					-	, o	n this,
the <u>7th</u> da	y of <u>Februar</u>	y 19 <u>91</u>										ě
Signature for	W. Bloc	pnou	2 AC	Title S		<u> </u>	IANA	GER				KIL!
(NOTE: Certif	lcate of officer author	zed by law to	take acknowledo	ments is not e	ssential	to the validity	of Notic	e of Fed	leral Tex	lien		

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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1	\sim	\sim	Y

United States

VS.

Meurica M. a Caraline M Miller, gr. 208 Wineland Way Sturenswille, MD. 21666-9684

Release of Tax Lien

Filed this	18x1	day of
ager.	_, 19 <i></i>	/0:17 M.,
/ and proper entry made in_		/
Book No		je
Marquent	to W Man	din
	Clerk	(or Registrar).

Form **668(Z)** (Rev. 4-84)

 $\mathsf{Form}\,668(\mathsf{Z})$

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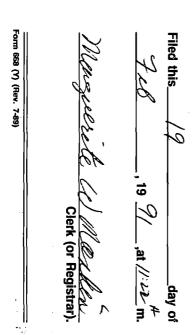
Department of the Treasury-Internal Revenue Service

☆ U.S. GPO 1989 JKT 242-506/06642

Certificate of Release of Federal Tay Lien

(Rev. April 1984)	U	ertingate of r	icicase di i	reuei ai	IAX L	IGII
istrict	L	Serial Number	•		For Option	el Use by Recording Office
Ве	ALTIMORE, MI	,	5291030	757		
(a) of the Interna for all statutory these taxes and a the notice of inter	al Revenue Code hadditions. Therefo additions has been and revenue tax lie horized to note the	med taxpayer, the req ave been satisfied for t re, the lien provided l released. The proper n was filed on books to show the re	he taxes listed be by Code section of officer in the office February 19	low and 6321 for e where	R ₂ č	
lame of Taxpayer	MAURICE M	& CAROLINE M	MILLER JR			NNE.2 V
	208 WINELANI STEVENSVILLE		684			COURTY MICE 17
COURT RECO Liber tsp1	PRDING INFOF Page 90	RMATION: UCC No. n/a	Serial No. 1556	s .		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refiling (θ)		Unpaid Balance of Assessment (f)
1 Ø 4 Ø *******	12/31/89	222-24-0367 **********	07/09/90 *******	08/08 *****		3582.34 ***********
<u>.</u>	,		·	- /.		
lace of Filing						
		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	.617	Tota	\$	3582.34
his certificate was	s prepared and sigr	ned at <u>BALTI</u>	MORE, MD			, on this
ne <u>11th</u> day o	.f_April,19	9 <u>91</u> .				
ignature	O Sinera . Hi) was	Title	Chief,	SPf	
NOTE: Certificate of off	licer euthorized by lew to	teke ecknowledgements is not	essentiel to the velidity of	f Certificete of R	eleese of Feder	al Tex Lien Rev. Rul. 71-466, 1971-

Form **668(Z)** (Rev. 4-84)



Notice of Tax Lien

United States

vs.

especk Medriketer G

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specificelly fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

c. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

- ment Lien Creditors.—The Ilen imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Secretary.
 - (n Place For Filing Notice; Form.-
 - (1) Place For Fliing The notice raferred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Raal Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property sublect to the lien is situated: or

(B) With Clark Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbiain the office of the Recorder of Daeds of the District of Columbia,
if the property subject to the flen le situated in the District of

- (2) Situs Of Property Subject To Lian For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1557

- (g) Refilling Of Notice. For purposes of this section -
- (1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted es filed on the date on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only -
 - (A) If-
 - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
 - (ii) In the case of real property, the tact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
 - (B) In any case in which, 90 days or more prior to the data of e refiling ot notice of lien under subparagraph (A), the

Secratary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the casa of any notice of lien, the term "required refiling period" means -(A) the one-year period ending 30 days after the expiration

(A) the one-year period ending 30 days after the expiration of 6 years efter the dete of the assessment of the tax, and
 (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days efter the day on which -
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied or has become legally unanforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—
- (2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Jean Spring !

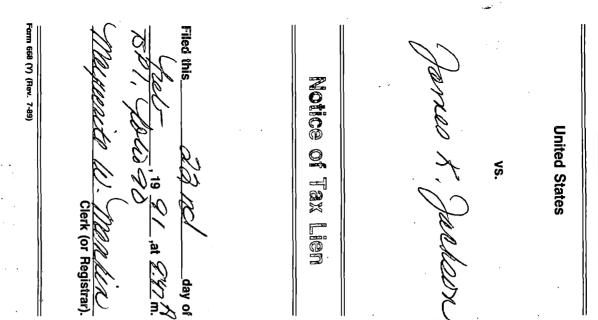
(7)

Department of the Treasury - Internal Revenue Service

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(Rev. 7-89)	Notic	ce of Fed	deral Tax	Lien Under	^r Internal	l Revenué Laws			
District	,		Serial Numbe	r		For Option	onal Use by I	Recording O	office
BA	ALTIMORE, I	MD		529103	111				
Code, notice been assesse ment of this there is a lier property belo additional per	is given that ed against the liability has be in favor of the inging to this naities, interes	taxes (incl following een made le United (taxpaver (luding Inter -named tax , but It rem States on a for the amo	of the Internal lest and penalt payer. Demandains unpaid. It property and unt of these traccrue.	ties) have d for pay- Therefore, l rights to			CLERK. CII	
Name of Taxpay	^{(er} CHESAP) a CORPOR		STRIBUTI	NG CO INC			NE'S C		•
	PO BOX 198 QUEENSTOWN		1658-Ø19	8		1	AINAO	II: 22	
less notice of li	en is refiled by th	e date given	in column (e)	n assessment listed , this notice shall, fined in IRC 6325(a	on the day				
Kind of Tax	Tax Period Ended (b)		ng Number	Date of Assessment (d)	Last Day f Refiling		of Asse	Balance essment f)	•
941 941	12/31/89 Ø3/31/9Ø		Ø45128 Ø45128	Ø3/19/9Ø Ø6/18/9Ø	Ø4/18/ Ø7/18/	I		736.29 Ø4Ø.ØØ	
									e III
		·						2.1	, , , , , , , , , , , , , , , , , , ,
Place of Filing	CLERK	OF THE	CIRCUIT	COURT	To	tal \$			
		ANNE'S EVILLE,		617			4	776.29	
This notice was	prepared and s	igned at	BALTI	MORE, MD					on this,
the <u>7th</u> day	y of <u>Februar</u>	ي 19 <u>91</u>	··			<u></u>			
Signature for	W. Black	mou	AC	Title	ı	1ANAGEI	R		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglacts or refuses to pay the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable panalty, together with any costs that may eccrua in addition tharato) shall be a lian in fevor of the United States upon all property and rights to proparty, whathar real or parsonal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another deta is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgmant against the texpayer arising out of such flability) is satisfied or becomes unenforcaable by reason of lepse

Dec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilan Imposed by section 6321 shalf not be valid as egainst any purchasar, holder of e security Interest, machanic's lianor, or judgment lian creditor until notice thereof which meats the requirements of subsection (f) has been filed by the Secretary.

n Place For Filing Notice: Form.—

(1) Plece For Filing - The notice refarred to in subsection (a) shall be filed -

(A) Under Stete Laws

(i) Raal Proparty - In the case of real property, in one offica within the State (or the county, or other governmental subdivision), as dasignated by the laws of such State, in which the property subject to the lian is situated; and

(ii) Personal Property - In the casa of parsonal prop-arty, whethar tangible or intangibla, in one offica within tha Stata (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lian is situated; or

(B) With Clark Of District Court-In the office of the clark of the United Stetas district court for the judicial district in which the property subject to lian is situated, whenever the State has not by law dasignated one office which meats the requirements

of subparagraph (A), or (C) With Recordar Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia. If the proparty subject to the Ilan Is situated in the District of Columbia.

(2) Situs Of Proparty Subject To Lian - For purposas of paragraphs (1) and (4), property shell be daamed to be situated

(A) Raal Property - In the case of reel proparty, et its physical location, or

(B) Parsonal Property - In the casa of personal property, whathar tangible or intangible, at the residence of the texpayer at the time the notice of lien is filed.

For purposas of paragraph (2) (B), the rasidence of a corporation or partnership shall be deemed to be the place at which the principal executive office of tha business is located, and the residance of a taxpayer whose residence is without the United States shall be deemed to be In the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Sacretary. Such notice shall be valid notwithstanding any other provision of lew regarding tha form or content of a notice of llan

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Sacurities
- Motor vahiclas



Lien # 1558

(g) Refiling Of Notice. — For purposes of this

- (1) General Rule. Unlass notice of lian is rafiled in the mannar prescribed in paragraph (2) during the raquired rafiling pariod, such notica of lian shall be traated as filled on tha data on which it is filed (in accordance with subsection (f)) aftar the axpiration of such refiling period
- (2) Place For Filing. A notice of the rafiled during the required refiling period shall be effective only -

(A) if-

- (i) such notice of lien is refiled in the office in which the prior notice of lien was filad, end
- (ii) In the case of real property, the fact of refiling Is aniarad and racordad in an index to the extent required by subsection (f) (4), and
- (B) In eny case in which, 90 days or mora prior to tha data of a refilling of notice of lien under subparegraph (A), the

Secretary received written information (in the mennar prescribad in ragulations issued by the Secretary) concerning a changa in the taxpeyar's residence, if a notice of such lian is also filad in accordance with subsaction (f) in the State in which such rasidence is loceted.

(3) Required Refiling Period.—In the case of any notice of lian, the term "required refilling period" means -(A) the one-yeer period anding 30 days after the expiration

of 6 years after the data of the assessment of the tex, and (B) the one-year period anding with the expiration of 6 yaars after tha close of tha praceding required rafiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such ragulations as the Secratary may prascribe, the Secratary shall issue e certificate of ralease of any lien imposed with respect to eny Internal ravanue tax not letar than 30 days eftar tha dey on

(1) Liability Satisfied or Unanforcaable - The Secretary finds that the liability for the amount assessed, together with all Intarest in respect thereof, has bean fully satisfied or has become lagally unanforceabla; or

(2) Bond Acceptad-There is furnished to the Secretary end accepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such tima), end that is in accordance with such requirements releting to tarms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding ilan.-if e notice of llan has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such ifen may be disclosed to any person who furnishes setisfactory writtan evidance that ha has a right in the property subject to such lian or intends to obtain e right in such proparty.

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Department of the Treasury - Internal Revenue Service

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(Rev. 7-89)	Notic	e of Fed	eral Tax	Lie	en Unde	r Internal	Reven	ue Laws	
District	<u></u>	s	erial Numbe	r			For Option	nal Use by Reco	rding Office
BA	ALTIMORE, N	1D			5291Ø3	7ØØ			
Code, notice been assessement of this there is a lier property belo	by sections 63 is given that the against the liability has been in favor of the anging to this naities, interest	taxes (inclustated following- following- een made, se United Staxpayer fo	uding internamed tax but it rem tates on a the amount of t	est paye ains Il pro unt	and penaler. Demands unpaid. operty and of these t	ties) have d for pay- Therefore, I rights to	Signar.	OULEN ANNE'S COUNT	CLERK, CREUK
	yer JAMES K 21 H QUEEN CHESTER, MI				-			AN 9-47	
less notice of II	ELEASE INFORMA len is refiled by the date, operate as a	e date given	ln column (e)	, this	notice shall,	on the day			Ä
Kind of Tax	Tax Period Ended (b)	identifying	- .	As	Date of seesment	Last Day f		Unpaid Bala of Assessm	ince ent
1040 1040	12/31/79 12/31/8Ø	211-3Ø 211-3Ø			/17/85 /17/85	Ø7/17/ Ø7/17/		34355 15057	
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			en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la companya de						
		: 							
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	C0 617		To	tal \$	49413	∯ .32
This notice was	prepared and sig	gned at	BALTI	MOR	E, MD	• • • • • • • • • • • • • • • • • • • •			, on this,
	of <u>February</u>	, 19 <u>91</u>	·	•					
Signature	Muchulk	artz			Title	٣	IANAGER		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1558

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Signature

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Department of the Treasury - Internal Revenue Service

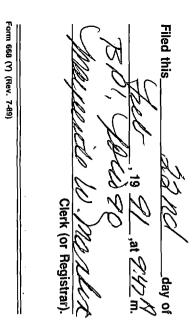
Certificate of Release of Federal Tax Lien

District		Serial Numb		For Use by Recording Office			
BA	ALTIMORE, M	ID	529103	900			
of the Internal f all statutory ad- taxes and addi- notice of interna-	Revenue Code ha ditions. Therefore tions has been re al revenue tax lier authorized to no	name taxpayer, the requive been satisfied for the ten provided by Coleased. The proper offin was filed on	taxes listed belo code section 6321 cer in the office	ow and for for these where the		CLERK, CIRCUIT COURT 95 JUN 27 AM 9: 41	
Name of Taxpay	/erJAMES K J	ACKSON .				VED 11 cour 11 st l	
	21 H QUEEN CHESTER, MI	VICTORIA WAY 21619-9400				NTY	
COURT RECO Liber polio 90	ORDING INFO Page O tspl	ORMATION: UCC No. n/a	Serial No 1558	l u		· •	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refliir <i>(e)</i>		Unpaid Balance of Assessment (f).	
1040 1040 *****	12/31/79 12/31/80 ******	211-30-8571 211-30-8571 **********	06/17/85 06/17/85 ******	07/17/ 07/17/ ******	95	34355.79 15057.53 ********	(家家)
		, à					
		· .					
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT		Total	\$ 49413.32	_
This notice was	prepared and sig	gned atBALTI	MORE, MD			, on this,	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Title

Chief, SPf



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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if any person liabla to pay any tax neglecis or refuses to pay tha sama after demend, the emount (including any interest, edditional amount, addition to tax, or essessable penalty, together with any costs that may accrua in eddition tharato) shall be a lien in favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother deta is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so sessed (or e judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lepse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests. Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Imposed by section 6321 shall not be valid as ageinst eny purchasar, holder of security interest, mechanic's llenor, or judgment lien creditor un notice thereof which meets the requirements of subsection | has been filed by the Secretary.

(f) Place For Filling Notice; Form.-

- (1) Plece For Filing The notice referred to in subsection (e) shelt be filed -
 - (A) Under State Laws

(I) Real Property - In the casa of real property, in one office within the Slete (or the county, or other governmental subdivision), es designeted by the laws of such State, in which the property subject to the lien is situeled; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the Slate (or the county, or other governmentel subdivision), as designated by the laws of such State, in which the property subject to the llen is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the Ilen is situeted in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) end (4), property shell be deemed to ba situeted

(A) Real Proparty - In the casa of raal proparty, at its physical location; or

(B) Personel Property - In the case of parsonal property, whether langible or inlangible, et the residence of the texpayer et the time the notice of ilen is flied.

For purposes of peragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which tha principal executive office of tha business is located, and the residence of e taxpayer whose residence is without the Unitad States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of then.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Motor vehicles



(g) Refiling Of Notice. - For purposes of this

 General Rule.—Unless notice of lien is refiled. in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filled (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) Place For Filing. — A notice of tian refiled dur-Ing the required refiling period shall be effective only -

(A) If-

saction

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a reflling of notice of lien under subparagraph (A), the Secretary racaivad written information (in the mannar prescribed in ragulations issued by the Sacratery) concarning a change in the laxpayer's residence, if a notice of such lien is also filed in accordence with eubsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — in the case of any notice of lien, the term "required rafiling pariod" means -

(A) the one-yeer period ending 30 days efter the expiration of 6 years efter the date of the essessment of the tax, and (B) the one-year period ending with the expiretion of 6 yeers efter the close of the preceding required refiling period

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien. - Subject to such regulations as the Sacretary may prescribe, the Secretary shall issue a certificate of release of eny lien imposed with respect to any internal revenue tax not leter than 30 days after the dev on

for such notice of lien.

(1) Lieblity SetIsfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceabla; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon as may be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

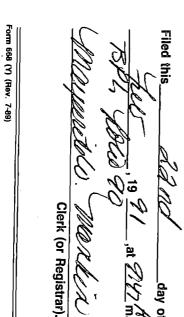
(2) Disclosure of amount of outstanding lien.-if e notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	Internal F	al Revenue Laws			
District		Serial Number	er	F	or Optional Use	by Recording Off	ice (
В	ALTIMORE,	MD	527103	77Ø				
Code, notice been assess ment of this there is a lie property belo	e is given that ed against the liability has be n in favor of the liability that is night to this naitles, interes	taxes (Including Interpretation following-named taxes reade, but it removed the United States on a taxpayer for the amount and costs that may	rest and penalic payer. Demand nains unpaid. I ill property and ount of these to accrue.	les) have I for pay- Therefore, rights to	OUEEN ANNE/S COUNTY	1991 E89 52 M		
	GENERAL DEI SUDLERSVILI		999		V-T-N-T	9 47		
less notice of I	lien is refiled by th	ATION: With respect to eac ne date given in column (e) certificate of release as de	, this notice shall,	on the day	Unp	aid Balance	Ąil	
Kind of Tax	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling		ssessment		
1040	12/31/87	141-62-8009	10/22/90	11/21/09	0	4086.83	•	
a an a single sales as	-a ,	, * *					â	
		it en en en en en en en en en en en en en	10. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				HER	
·				·			4 6 6	
•		10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	}	1			_	
				· ·				
		est of the state o						
Place of Filing			l	<u> </u>				
· · · · · · · · · · · · · · · · · · ·		ANNE'S COUNTY	COURT 617	Total	\$	4086 . 83		
This notice was	prepared and s	igned atBALTI	MORE, MD		, u	, or	this,	
the 14th da	y of February	Y 19 91		· ·				
Signature	Sen X	naw AC	Title	1AM	NAGER		115	
(NOTE Certif	icate of officer author	fized by law to take acknowledge	ments is not essentia	I to the validity of I	Notice of Federal T	ax lien	•	

Rev. Rul. /11-466, 1971 - 2 C.B. 409)



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United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pay eny tax neglects or refuses to pay tha same after demand, the emount (including any interest, edditional amount, eddition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shall be a fien in fevor of the United Stetes upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpeyar ensing out of such liability) is satisfied or bacomes unenforcaable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as egeinst any purcheser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meats the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.-

- (1) Place For Filing The notice referred to in subsection (a) ahell be filed -
 - (A) Under State Laws
 - (i) Real Property In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; end
 - (li) Personel Property In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; or
- (B) With Clark Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbiain the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien is situeted in the District of Columbia

- (2) Situs Of Property Subject To Lien For purposes of peragraphs (1) and (4), property shall be deemed to be situeted -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitles
- Motor vehicles



Lien # 1560

- (g) Refiling Of Notice. ---For purposes-of-this-
- (1) General Rule. Unless notice of lien is refiled In the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) efter the expiration of such refilling period.
- (2) Place For Filing.—A notice of lien rafilad during the required refiling period shall be effective only
 - (A) if-
 - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
 - (ii) in the case of real property, the fact of refilling is antarad and racorded in en Indax to the axtant raquired by subsection (I) (4), and
- (B) in any case in which, 90 deys or more prior to the dete of e refilling of notice of lien under subparegraph (A), the

Secretary received written information (in the mannar prescribed in regulations issued by the Secretary) concerning a chenge in tha taxpeyer'e residence, if a notice of such lien is also filed in accordance with subsaction (f) in the State In which such residence is located.

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days efter the expiration of 6 years efter the date of the essassment of the tax, and (B) the one-year period ending with the expiretion of 6 years after the close of the preceding required refilling period

for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary mey prescribe, tha Secretary shell issue e certificata of raleasa of any lian imposed with raspect to any internal revanua tax not later than 30 deys efter the day on
- (1) Liability Setisfied or Unenforceable The Secretary finde that the liability for the emount assessed, together with all interest in raspect thereof, has been fully satisfied or has become legelly unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and thet is in eccordance with such requirements releting to terms, conditions, and form of the bond and suretles-thereon,-es may be specified by such-regulations,-

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—
- (2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

33

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	Lien Under	r Internal	Revenue	Laws	
District		Serial Numbe	ər		For Optional (Use by Recording Off	ice
BAI	LTIMORE, N	1D	529103	769			
Code, notice I been assesse ment of this I there is a lien property below additional pen	is given that of d against the lability has be in favor of the nging to this alties, interes	321, 6322, and 6323 taxes (Including Interfollowing-named taxen made, but it remake United States on a taxpayer for the amount, and costs that may	est and penali payer. Demand lains unpald. T Il property and	ties) have d for pay- Therefore, l rights to		CLERK, DIRCUIT COUNTY 1991 FEB 22 AN 9: 47	
Name of Taxpaye	er ROBERT	J RENY	· · · · · · · · · · · · · · · · · · ·	ı		999	_
	ENERAL DEL UDLERSVILL		999			#Y 1	
less notice of lie	en is refiled by th	ATION: With respect to each le date given in column (e) certificate of release as def	, this notice shall,	on the day			A Z.H.
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day fo Refiling (e)		Inpaid Balance of Assessment (f)	_ •
1040	12/31/86	141-62-8009	Ø9/25/89	10/25/	99	2384.29	_ •
		· · · · · · · · · · · · · · · · · · ·					
7**							187)
							•
							•
		W 1 - 2 1					ä
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	2384.29	nee:
This notice was	prepared and si	gned at BALTI	MORE, MD			, o	n this,
the 14th day	of February	9 91	·	•	1		•
Signature	5en Jan	yan AC	Title S	Me	ANAGER		 (17)

Rev. (Rut. 71-466, 1971 - 2 C.B. 409)

1	~	/	
1.)	9	(,

United States

VS

Robertez J. Reng

Release of Tax Lien

iled this		day of
april	_, 19 <i>92</i> _	1:30P M.
nd proper entry made in	n	
TSP Book No.	, pa	1ge <u>90</u>
Marqueri	& W.M.	exter
	CI	erk (or Registrar).
1		, ·

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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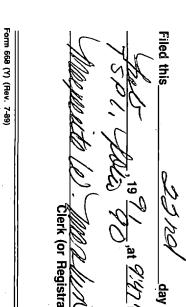
Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

★U.S.GPO:1988-0-202-019/85958

Certificate of Release of Federai Tax Lien

District		Serial Number	r	For	Optional Use by Recording Office
BA	ALTIMORE, M	a	5291037	769	
(a) of the Intern for all statutory these taxes and the notice of int	al Revenue Code additions. There additions has be ternal revenue tax thorized to note to	named taxpayer, the req have been satisfied for fore, the lien provided en released. The proper ilien was filed on he books to show the re	the taxes listed be by Code section (officer in the offic February 22	elow and 6321 for se where ,	CLERI 92 AI OUEE
lame of Taxpaye	r ROBERT J	RENY			RECE CLERK, CIRT 92 APR -6 OUEEN ANI
S	GENERAL DEL GUDLERSVILL ORDING INFO	E, MD 21668-9	999		RECEIVED COURT CLERK, CIRCUIT COURT 92 APR -6 PH 1: 30 OUEEN ANNE'S COUNTY
Liber polio 90	Page	UCC No. n/a	Serial No. 1560		
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling	Unpaid Balance of Assessment
1040	12/31/86	141-62-8009	09/25/89	10/25/99	2384.29
lace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 2384.29
	of March	/ Igned at <u>RALTI</u> 19 <u>92</u> .	MORE, MD		, on this
Signature		1/ 37	Title		



Notice

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if any person liable to pey eny tax neglects or refuses to pay the same after demand, the amount (including any interest, additional emount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a Iten In fevor of the United States upon ell property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

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(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judg-

ment Lien Creditors. - The Ilen imposed by section 6321 ehall not be valid as ageinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) enell be filed -

(A) Under State Laws

(i) Reel Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such Stete, in which the property subject to the lien is situeted; end
(ii) Personel Property - In the cese of personal prop-

erty, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property eublect to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the requirements

of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, If the property subject to the lien le eltueted in the District of

- (2) Situe Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shell be deemed to be eltuated -
 - (A) Real Property In the case of real property, at ite physical location; or

(B) Personel Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a laxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of e notice of Ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1561

(g) Refilling Of Notice. — For purposes of this

- (1) General Rule. Unless notice of lien is reflied In the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filled on the date on which it is filed (in accordance with subsection (f)) efter the expiration of such refilling period.
- (2) Place For Filing.—A notice of lien refiled dur-Ing the required refiling period shall be effective only -

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, end

(II) In the case of real property, the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the dete of a refiling of notice of lien under subparegreph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of euch lien is also filed in accordance with subsection (f) in the State In which such residence is located.

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(A) the one-year period ending 30 deys efter the expiration of 6 years efter the date of the essessment of the tax, and (B) the one-year period ending with the expiretion of 6 yeers efter the close of the preceding required refiling period for such notice of Ilen.

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(e) **Release Of Lien.** — Subject to such regulations as the Secretary mey prescribe, the Secretary shell issue a certificate of release of any lien imposed with respect to eny Internal revenue tax not leter than 30 days efter the dey on which -

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount esseesed, together with all interest in respect thereof, has been fully satisfied or has become

legelly unenforceable: or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordence with such requirements releting to terms, conditions, and form of the bond and suretles thereon, ea mey be specified by such reguletions.

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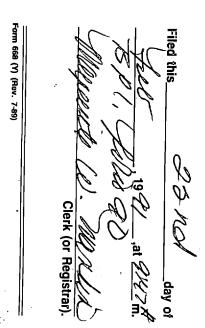
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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Fe	ederal Tax	Lie	en Under	^r Internal	Rev	venue La	NS	
District			Serial Numbe	er .			For	Optional Use b	y Recording	Office (
BA	ALTIMORE, I	MD .			529104	1 ØØ				
Code, notice been assessement of this there is a lier property belo	by sections 6 is given that ed against the liability has b in favor of th onging to this naitles, interes	taxes (Inc following een mad ne United taxpaver	cluding inter g-named tax e, but it rem States on a for the amo	est payo alns Il prount	and penalter. Demands unpald. Toperty and of these to	les) have I for pay- herefore, rights to	:	OUEEN ANNE'S COUNTY	CLERK, CIRCUIT	
Name of Taxpay			METAL 5	PEC	IALISTS	INC		5.2 S.3		1 4 -
	a CORPORA 4 KENT TOI CHESTER, MI	JNE MAF	KET SUIT 19-9626	E 4	ØØ			AINDC	50mm	
less notice of II	ELEASE INFORMA en is refiled by the late, operate as a	e date give	n in column (e)	, this	notice shall,	on the day		·		MAK
Kind of Tax	Tax Period Ended (b)	identify	ing Number	As	Date of seessment (d)	Last Day f Refiling		Unpai of As	d Baiance sessment (f)	•
941	12/31/88	52-1	574338	Ø6	/05/89	Ø7/Ø5/	99	ţ	5414.02	
1										à
			Here de la reconstrucción de la construcción de la							ALL
										Ė
		. 7 . 5.		 						
				-	en en en					(
Place of Filing			CIRCUIT COUNTY MD 21	C0		Tot	ai	\$	5414.Ø2	Žt.I
This notice was	prepared and si	gned at	BALTI	MOR	E, MD	: 				on this,
the 14th day	of February	<u>Y</u> , 19 <u>91</u>	· <u> </u>							<u> </u>
Signature	hard.	Joseph	e	s	Title		IANA	GER	_	111

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



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States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay tha same after demand, the amount (including eny interest, edditional amount, addition to tax, or assessable penalty, together with eny costs that may eccrue in addition thereto) shall be e fien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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Sec. 6323. Validity and Priority Against Certain Persons. (e) Purchaser's, Holders Of Security In-

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n Place For Filling Notice; Form.-

(1) Place For Filling - Tha notice referred to in subsection shell be filed -

(A) Undar State Laws

(I) Reel Property - in the case of real property, in one offica within the Stata (or tha county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situeted, end

(II) Personel Property - In the case of personel property, whether tangible or intangibla, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to the lian is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the ilen is situated in the District of

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situeted -

(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1562

(g) Refilling Of Notice. — For purposes of this section

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refilling period, such notice of ilen shall be treeted es filed on the dete on which it is filed (in eccordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lian refiled during the required refilling pariod shell be affective only -(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, the fect of reflling is entered and recorded in en index to the extent required by subsection (I) (4), and

(B) in any case in which, 90 deys or more prior to the dete of e refiling of notice of lien under subparagraph (A), the Secretary received written informetion (in the manner prescribed in regulations Issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the Stata in which such residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" means -

(A) the one-yeer period ending 30 days efter the expiration of 6 years after the dete of the essessment of the tax, end (B) the one-year period ending with the expiration of 6 yeers efter the close of the preceding required refiling period for such notice of lien.

> Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 days efter the day on

(1) Liability Setisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or hes become

legally unenforceeble; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect tharaof, within the time prescribad by law (including any extension of such time), end thet is in accordance with such requirements raieting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

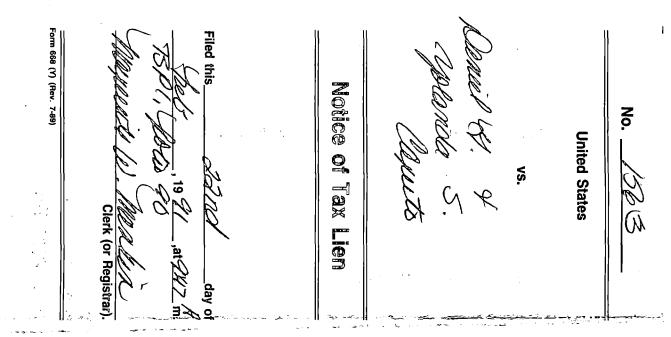
(2) Disclosura of amount of outstanding lien.-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes setisfectory written evidence thet he has e right in the property subject to such lien or intends to obtain a right in such property.

33

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Feder	al Tax I	Lien Unde	Internal	Revenu	ie Laws	•
District		Seria	al Number			For Option	al Use by Recording	Office
B	ALTIMORE, I	מף		5291Ø3	B2Ø			
Code, notice been assessement of this there is a lie	by sections 6 Is given that ed against the llability has b in in favor of th onging to this naitles, interes	taxes (Includii following-nar een made, bu ne United State	ng intere med taxp it it rema es on all the amou nat may a	st and penali ayer. Demand ins unpaid. I property and int of these to ccrue.	les) have i for pay- herefore, rights to axes, and	RATION	OUEEN ANNE'S COUNTY	
· · · · · · · · · · · · · · · · · · ·	STEVENSV		.e				COUNTY OF T	•
	O BOX 129 STEVENSVIL		666֯1	29			NI Y	•
less notice of I	ELEASE INFORM. len is refiled by the date, operate as a	ne date given in c	olumn (e),	this notice shall,	on the day	:		₩₩ ₩₩
Kind of Tax	Tax Period Ended (b)	Identifying No	umber	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	•
941 941	Ø3/31/9Ø Ø6/3Ø/9Ø	52-1448 52-1448		Ø9/24/ 9 Ø Ø9/17/9Ø	10/24/ 10/17/	l l	10987.31 7546.51	•
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		en en en en en en en en en en en en en e		÷ .	· · · · · · · · · · · · · · · · · · ·			•
	e e e e e e e e e e e e e e e e e e e	e e e e e e e e e e e e e e e e e e e		•				•
					[.			•
Place of Filing '			RCUIT UNTY D 216		Tot	al \$	18533.82	•
This notice was	prepared and si	gned at	BALTIM	ORE, MD	· · · · · · · · · · · · · · · · · · ·			on this,
the 14th day	y of <u>February</u>	Y, 19 <u>71</u>			· ;			_
Signature for		Vonemak		Title	·	IANAGER		444A
(NOTE: Certifi	cate of officer author	ized by law to take a	acknowledgm	ents is not essentia	I to the validity (of Notice of Fe	ederal Tax Ilen	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demend, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in eddition thereto) shall be a lien in favor of the United Stetes upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judg-

ment Lien Creditors. — The Ilen Imposed by secti 6321 shell not be valid as against any purchaser, holder of security Interest, mechanic's lienor, or judgment lien creditor u notice thereof which meets the requirements of subsection has been filed by the Secretary.

(1) Place For Filing Notice; Form. -

- (1) Place For Filing The notice referred to in subsect (a) shall be filed -
- (A) Under State Laws

(I) Reel Property - In the case of real property, In one in office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by taw designeted one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situeted in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paregraphs (1) and (4), property shall be deemed to be situated -
 - (A) Real Property In the case of real property, at its physical location; or
 - (B) Personal Property In the case of personal property, whether tangible or Intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. — For purposee of this

- (1) General Rule. Unless notice of lien is refiled in the manner prescribed in paregreph (2) during the required refilling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.
- (2) Place For Filing. A notice of lien reflied during the required refiling period shall be effective only -
 - (A) If-(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
 - (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
 - (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparegraph (A), the

Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordence with subsection (f) in the Stete In which such residence is located.

(3) Required Refiling Period.—In the case of any notice of Ilen, the term "required refiling period" meane -

(A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, end (B) the one-year period ending with the expiration of 6 yeers after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien. Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days efter the dev on which -
- (1) Liability Setisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, end form of the bond and euretles thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes:-

(2) Disclosure of amount of outstanding lien.-If a notice of llen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	e of Federal Tax	: Lien Under	' Internal	Revenue Laws
District		Serial Numbe	er		For Optional Use by Recording Office
BA	LTIMORE, I	4D	5291Ø3	691	_
Code, notice been assesse ment of this i there is a lien property below	is given that of against the liability has be in favor of the naing to this	321, 6322, and 6323 taxes (including inter following-named tax een made, but it rem to United States on a taxpayer for the amount, and costs that may	est and penalt payer. Demand lains unpaid. T Il property and ount of these to	ies) have I for pay- herefore, rights to	CLERK, CIRCUIT SOUT 1991 FEB 22 AM 9: 47 QUEEN ANNE'S COUNTY
Name of Taxpay	er DANIEL	G. & YOLANDA S	. CAPUTO		MA & COM
	L O. BOX				N17
less notice of lie	en is refiled by th	ATION: With respect to eac e date given in column (e) certificate of release as de	, this notice shall,	on the day	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day 1 Refiling	
1040	12/31/89	195-22-1535	11/19/90	12/19/	700 52664.18
		ODIFY LIEN NUMBER NAME AND IDENTIF		CORDED JA	ANUARY 24, 1991
2		ing the second of the second o		- "	
			6		
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	tal \$ 52664.18
This notice was	prepared and si	gned at <u>BALTI</u>	MORE, MD		, on this,
the <u>13th</u> day	of <u>Februar</u>	y 19 <u>91</u> .			
Signature for	9.711-1/0 s. LYON	nemake	Title		MANAGER 111 52-01-2601

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1563

United States

Daniel B. & yslanda S. Capato

Release of Tax Lien

Filed this	30	ሥረ 		day of
ag.	1	_, 19 <i>_9/</i> _	11:27	<u>Д</u> м.,
and proper e	ntry made in_			
TSP1	_Book No		_, page _	90
Mara	rels l	te W	MONA Clerk (or Regi	er strar).

Form **668(Z)** (Rev. 4-84)

Form **668(Z)**

28

Department of the Treasury - Internal Revenue Service

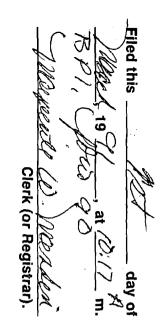
(Rev. April 1984)

☆ U.S. GPO 1989 JKT, 242-506/06642

Certificate of Release of Federal Tax Lien

		Serial Nulliber		<u>-</u>		ional Ose by Recording Office
BAI	TIMORE, M	no .	529103	691		
(a) of the Internal for all statutory a these taxes and a the notice of intern	Revenue Code idditions. Therefolditions has been al revenue tax la porized to note the	named taxpayer, the req have been satisfied for to fore, the lien provided en released. The proper ien was filed on he books to show the re	the taxes listed be by Code section (officer in the offic February 22	low and 6321 for e where	₩ V v	CLERK BERY S COUNTY
Name of Taxpayer	DANIEL G.	& YOLANDA S.	CAPUTO			00 M
		·				ALMI AE:
	. O. BOX 1 DEEMSTOWN,	15 - MD21658		***** · *** · .	. •	<u> </u>
COURT RECO Liber polio 90	RDING INFO Page tspl	RMATION: UCC No. n/a	Serial No 1558	٠		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day Refiling	for	Unpaid Balance of Assessment (f)
1040	12/31/89	195-22-1535	11/19/90	12/19	/00	52664,18
						m — v — v y v
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:	COURT	Tota	1 \$	52664.18
This certificate was		gned at <u>EALT</u>	MORE, MD			, on this
the <u>24th</u> day of	<u>April</u>	19 <u>91</u>				

Form **668(Z)** (Rev. 4-84)



otice of Tax Lie

Faucald W

United States

10. 1869

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or refuses to pay the same after demend, the amount (including any interest, additional amount, addition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to auch person.

Sec. 6322. Period Of Lien.

Unless another date is spacifically fixed by lew, the lian imposed by section 6321 shall arise at the time the assassment is made and shall continue until the liability for the amount so assessed (or a judgmant against the laxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapsa of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The lien Impor-

ed by section 6321 shall not be valid as against any purch; er, holder of a security interest, mechanic's lienor, or jur ment tilen creditor until notice thargof which meals the requil ments of subsection (f) has been filed by the Secretary.

ი Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filled-

(A) Under State Lews (I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch State, in which the property subject to

the lien is situtated; end
(ii) Personal Proparty-in the case of personal
property, whether tangibla or intangible, in ona office
within the Stele (or the county, or other governmental
subdivision), as designated by the laws of auch
State, in which the property subject to the lien is
situaled; except that Stele law merely conforming to
reenacting Federal law establishing a national filing
system does not constitute a second office for filing

as designated by the laws of such State; or
(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meete the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, it the property subject to the lien is siluated in the District of Columbia.

(B) Personal Property in the case of personal property, whether langible or intangible, at the residence of the laxpayer at the time the notice of lian is filed.

For purposes of paragraph (2) (B), the reeldence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is willhout the United States shall be deamed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1, Securilles
- Motor vehicles



Lien # 1564

(g) Refilling Of Notice.—For purposes of this section.

(1) **General Rule.**—Unless notice of ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filling.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was fited, and

(ii) in the cese of real property, and the tact of reliling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of euch iten is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of Ilen, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not faier than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any axiension of such time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien, if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property eubject to such lien or intends to obtain a right in such property. Form **668 (Y)**(Rev. January 1991)

District

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

Serial Number

В	ALTIMORE,	MD	5291Ø4	-800 (· # 5
notice is give assessed agai liability has be favor of the Un this taxpayer	en that taxes inst the following en made, but nited States on for the amounts that may	I, 6322, and 6323 of the (including interest armg-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymere interection of the property be	nave been ent of this s a lien in` longing to		CLERK, CHROUT CHART 1991 MAR -1 AM ID 1
	ROUTE 3 BO STEVENSVIL		 7366	,	•	COUNTY COUNTY
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040	12/31/84 12/31/89		Ø5/29/89 Ø5/14/9Ø	Ø6/28/ Ø6/13/		1702.57 2528.36
·						
	45					13.
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	To	tal \$	4230.93
This notice wa	s prepared and	signed atEALTI	MORE, MD			, on this,
the <u>21st</u> d	ay of <u>ebruar</u>	У, 19 <u>91</u>				
Signature for	P. Or	AC SCL & C	Title	1	1ANAGE	
<u> </u>	icate of officer autho 466, 1971 - 2 C.B. 40	•	gments is not essentiantly of By Recording Offi	·	of Notice of	Federal Tax llen Form 668 (Y) (Rev. 1-91)
		i ait i - No	pr by recoluting Offi			•

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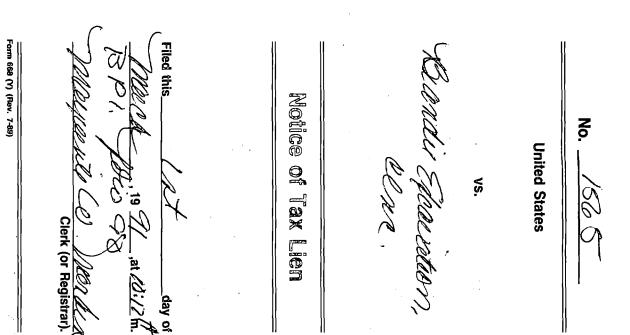
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Department of the Treasury - Internal Revenue Service

Form 668(Z) (Rev.8-97)

Certificate of Release of Federal Tax Lien

District		Serial Num	nber			For l	Jse by Recording Office
DELAWAR	E-MARYLAND		52910	4800 <u></u>			•
of the Internal additions. The additions has internal reverees 1991	al Revenue Code had erefore, the lien property of the lien property of the lien was file authorized to not additions.	taxpayer, under the reas satisfied the taxes ovided by Code section proper officer in the donMatter the books to show a TOLSON	listed below tion 6321 fo he office wh r⊂h 01	v and a r these here the	Il statutory taxes and notice of		RECEIVED CLERK, CIRCUIT COURT 98 SEP 16 PH 1: 19 OUEEN ANNE'S COUNTY
	EDWIND	1 1025011					19 19
Residence		LE, MD 21666-	9366				
Liber	—	UCC No.	_	rial	No.		
tsr:1 Kind of Tax (a)	70 Tax Period Ended (b)	ਸਾ/ਕ Identifying Number (c)	Date of Assessm	of	Last Da Refili <i>(e)</i>	ng	Unpaid Balance of Assessment (f)
1040 1040 *****	12/31/1984 12/31/1989 ******	219-36-6164 219-36-6164 ******	05/29/ 05/14/ *****	1990	06/28/ 06/13/: *****	2000	1702.57 2528.36 ******
				·			
ice of Filing	QUEEN	OF THE CIRCL ANNE'S COUNT EVILLE, MD 21	Y.	т		Total	\$ 4230.93
. :	,	igned at Bal	timor <u>e</u> ,	MD			, on this,
e <u>11th</u> (lay of Septem	<u> 199</u> 8					
gnature	1 alle		Title	Ch i	ief, SPf		



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

if eny person lieble to pey any tax neglects or refuses to pay the same efter demend, the amount (Including any interest, additional emount, eddition to tax, or assessable penelty, together with any costs that mey eccrue in addition thereto) shall be e I len in fevor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shell arise et the time the assessment is made and shall continue until the liability for the emount so assessed (or e judgment egainst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The tien Imposed by sector 6321 shall not be valid as egainst any purchaser, holder of security interest, mechanic's llenor, or judgment lien creditor unincilice thereof which meets the requirements of subsection (hes been filled by the Secretary.

(f) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (e) shell be filed -

(A) Under State Laws

(I) Reel Property - In the case of reel property, in one in office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situeted; and

(II) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the Ilen is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, et the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or pertnership shall be deemed to be the place at which the principal executive office of the business is localed, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles
- 3. Personal property purchased et retail



Lien # 1565

(g) Refiling Of Notice. — For purposes of this section -

- (1) **General Rule.**—Unless notice of then is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of then shell be treated as filed on the date on which it is filled (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filling.**—A notice of lien refiled during the required refiling period shall be effective only -

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, the fact of refiling Is entered and recorded in en Index to the extent required by subsection (I) (4), and

(B) in any case in which, 90 deys or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written Informetion (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filled in eccordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means ·

(A) the one-year period ending 30 days efter the expiration of 6 years after the date of the assessment of the tax, end

(B) the one-year period ending with the expiretion of 6 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of eny llen imposed with respect to any internel revenue tax not later than 30 days efter the dey on which.

 Liability Setisfied or Unenforceebie - The Secretary finds that the liability for the amount assessed, together with all tnterest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond thel is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and thet is in eccordence with such requirements releting to terms, conditions, and form of the bond end surelies thereon, es may be specified by such requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

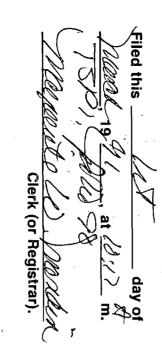
(2) Disclosure of emount of outstanding flen.-if e notice of flen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such flen may be disclosed to any person who furnishes setisfectory written evidence thet he has e right in the property subject to such flen or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. 7-89)	Notic	ce of Federal Tax	: Lien Unde	r Internal	Reven	ue Laws	
District		Serial Number	er		For Option	nal Use by Recording Offic	20
B	ALTIMORE, 1	мD ⁻	529104	767			
code, notice been assess ment of this there is a lie property belo	is given that ed against the liability has b n in favor of th onging to this	taxes (Including Interpretation of the Control of t	est and penali payer. Demand lains unpaid. I Il property and ount of these to	ties) have d for pay- Therefore, d rights to		CLERK, CHOURT SOLVE	
Name of Taxpa	^{yer} BRANDII	E EXCAVATION IN	C , a CORP	ORATION	4	D 17	•
	PO BOX 203 CHESTER, MI	LITTLE VILLAGE D 21619-0203	FLAZA				Õ
less notice of l	lien is reflled by th	ATION: With respect to each ne date given in column (e) certificate of release as def	, this notice shall,	on the day			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	•
941 941 941 941	Ø3/31/89 Ø6/3Ø/89 Ø9/3Ø/89 12/31/89	52-1614377 52-1614377 52-1614377	Ø4/Ø2/9Ø Ø4/16/9Ø Ø4/Ø2/9Ø Ø4/Ø2/9Ø	Ø5/Ø2/ Ø5/16/ Ø5/Ø2/ Ø5/Ø2/	ଷଷ ଷଷ	1872.45 8181.44 11854.00 5159.55	- •
94Ø	12/31/89	52-1614377	Ø4/16/9Ø	Ø5/16/		408.29	AZIJ
1.				; ;			•
				; 			_ •
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	27475.73	#359 •
This notice was	prepared and si	igned atBALTII	MORE, MD	·	:	, on	this,
the <u>21st</u> da	y of <u>February</u>	y, 19 <u>91</u> .					_
Signature for	D.M.	Minemakar AC	Title	M	ANAGER		#£11

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



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United State

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(Y) (Rev. 1-91)

Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, logether with any costs that may accrue in addition thereto) shall be a flen in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien tmposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unentorceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic'e ilenor, or judg ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-

(A) Under Slate Laws

(i) Real Property - in the case of real property, in one office, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and

(li) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Slate, in which the property subject to the ilen is situated; except that State law merely conforming to reenacting Federal law eetablishing a national filing eystem does not constitute a second office for filing

as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to ilen is situated, whenever the Stale has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Cotimble - to the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

Excerpts From Internal Revenue Code (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical location; or

> (B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

> For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

> (3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

> **Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in peregraph (2) during the required refilling period, such notice of ilen shalt be treated as filed on the date on which it is flied (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required rettiting period chall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in-the-man prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with eubsection (f) in the State in which such residence le

(3) Required Refiling Period.—In the case of any notice of ilen, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall lesue e certificele of release of any lien imposed with respect to any internal revenue tax not tater than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that te in accordance with euch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosura of amount of outstanding lien, if a notice of lien has been flied pursuant to eection 6323(f), the emount of the outstanding obligation secured by euch lien may be disclosed to any person who furntshee satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Inte	rnal R	evenue Laws	
District		Serial Numb	er		For Option	al Use by Recording Offic	<u>e</u> (
В	ALTIMORE,	MD	5291Ø4	569			_ 1
notice is give assessed agai liability has be favor of the Ui this taxpayer interest, and o	en that taxes inst the following the following the made, but nited States on for the amounts that may		nd penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to	· .	OUCEN AIMES COUNTY	
Name of Taxpay	•	& ELIZABETH L W H L WASSERMAN	JASSERMAN	· · _		A Managara	(
	206 KIDWEL CENTREVILL		12			* 3	t i
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice	·		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)	(
1040 1040 1040 1040	12/31/81 12/31/82 12/31/84 12/31/86	579-48-865 2	10/22/90 10/29/90 11/05/90 09/24/90	11/21/ 11/28/ 12/05/ 10/24/	ØØ ØØ	18573.10 12515.41 11598.12 10916.79	al i
			# 				w .a.
Place of Filing		<u></u>			-	· · · · · · · · · · · · · · · · · · ·	
·	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	53603.42	
This notice wa	as prepared and	signed atBALT1	MORE, MD			, on t	his,
the <u>21st</u> d	lay of <u>Februar</u> ∿∧∧	y, 19 <u>91</u>					· 4 ‡
Signature		GloOf) AC			ANAGER		<u> </u>
	ficate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowled (9)	gments is not essenti	al to the validity o	of Notice of F	ederal Tax lien Form 668 (Y) (Rev.	1-91)

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United States

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Release of Tax Lien

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Form 668(Z) (Rev. 4-84)

Form 668(Z)

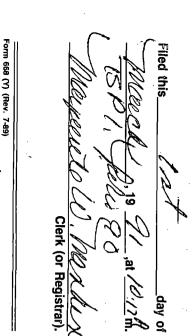
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Department of the Treasury - Internal Revenue Service

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

Cartificate of Release of Federal Tay Lien

(Hev. April 1984)		OCI UIII	cate of n	cicase oi i	cuci ai	I QX LI	CII
District	-	19	Serial Number			For O	CLERK, CIRCUIT COURT GLERK, CIRCUIT COURT OUEEN ANNE'S COUNTY Unpaid Balance of Assessment () 18573.10 12515.41
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lame of Taxpaye	MAX J & EL ELIZABETH			ERMAN			DURT 2: 49 DUNTY
	Ø6 KIDWELL ENTREVILLE		21617-111	2			·-· · · · · ·
COURT RECO Liber t3p1	RDING INFO Page 90	UCC		Serial No. 1566			
Kind of Tax	Tax Period Ended		Ing Number	Date of Assessment	Last Day Refilin		of Assessment
(a)	(b)		(c)	(d)	(8)		(1)
1040	12/31/81		18-8652	10/22/90	11/21/		
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	1						•
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Place of Filing				1		+-	
_		ANNE'S	CIRCUIT COUNTY MD 216		Tota	\$	53603.42
This certificate w	as prepared and	signed at_	BALTIN	IORE, MD			, on t
he <u>10th</u> day (of <u>March</u> ,	19 74	•				
Signature	P. Hoaran		<u>-</u>	Title	Chief,	SPf	<u> </u>
NOTE: Certificaté of	- 65°						deral Tax Lien Rev. Rul. 71-466, 1971



❈

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition tharato) shall be a fien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of such flability) is satisfied or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests. Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Imposed by section

6321 shall not be valid as against eny purchaser, holder of all security Interest, mechanic's lienor, or judgment lien creditor untill notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filled -

(A) Under State Laws

(i) Real Property - tn the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Slate, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; or

With Clerk Of District Court-In the office of the clerk of the United States district court for the judiciel district in which the property subject to llen is situated, whenever the State has not by law dasignated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situeted in the District of Columbia

(2) Situs Of Proparty Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whather tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), tha residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice refarred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property ourchased at retail



Lien # 1567

(g) Refiling Of Notice. - For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled dur-Ing the required refiling period shall be effective only -

(A)

(I) such notice of Ilen Is reflied in the office in which the prior notice of Ilen was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any casa in which, 90 days or more prior to the dete of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the Stata In which such residence is located.

(3) Required Refiling Period.—in the case of any notice of iten, the term "required refiling period" means -

(A) the one-year period anding 30 days after the expiration of 6 years efter the date of the essessment of the tax, and (B) the one-year period ending with the expiration of 6 yeers after the close of the preceding required refiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 deys efter the day on

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (Including any extension of such time), end that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

> Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-If a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

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ode, notice een assesse ent of this ere is a lien roperty belo	Is given that the against the liability has be in favor of the liability has been all the liability and the liability an	321, 6322, and 6323 axes (Including Inter following-named tax een made, but it reme United States on a taxpayer for the amous, and costs that may	est and penalt payer. Demand alors unpaid. The property and ount of these to accrue.	ies) have I for pay- herefore, rights to		RECOMMEND COUNTY OUTEN ANNE'S COUNTY OUTEN ANNE'S COUNTY	· Å
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2Øth day	of Februar						
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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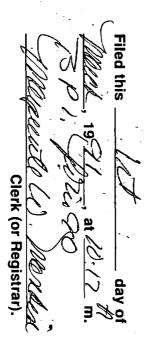
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Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

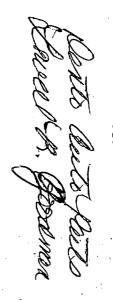
Certificate of Release of Federal Tax Lien

District		Serial Numb	er	 -	For Us	se by Recording Office
of the Internal all statutory ac taxes and add notice of Intern	Revenue Code had ditions. Therefore itions has been to all revenue tax lies authorized to r	name taxpayer, the requirate been satisfied for the re, the lien provided by C released. The proper officen was filled onmarch tote the books to show the proper of the books to show the books to show the proper of the books to show the books the books the books the books the books the books the books the books th	taxes listed belo ode section 6321 cer in the office	ow and for for these where the		RECE CLERK, CIRC 97 JUN 10 QUEEN ANN
Name of Taxpa		& DANETTE C NA	DEAU			ECEIVE CIRCUII 10 AP ANNE'S
	222 IRENE TEVENSVILL		6-9527			RECEIVED CLERK, CIRCUIT COURT 97 JUN 10 AM 10: 56 DUEEN ANNE'S COUNTY
COURT RECO Liber	RDING INFO Page	RMATION: UCC No.	Serial N	0.		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Da Refili (e)		Unpaid Balance of Assessment (f)
1040	12/31/89	213-82-8087 *******		************************************	I .	1025.18
ı						· ·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216			Total	\$ 1025.18
This notice was		gned at galtim				, on this,
the <u>Ogth</u> day	of Hay	, 19	·			
Signatur e			Title	Chief, S	SP f	



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United States

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Excerptsafrom Internal Revenue Code

(3) (Rev.

Sec. 6321. Lien For Taxes

If eny person liable to pay eny lax neglects or refuses to pay the seme efter demend, the emount (including any Interest, edditional emount, eddition to tax, or assesseble penelly, together with any costs that may accrue in addition thereto) shall be ellen in favor of the United Steles upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e. judgment against the taxpayer erising out of euch liability) is satisfied or becomes unsationable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by seclion 6321 shall not be velid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(n) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-

eecilon (e) shell be filed-(A) Under State Laws

(i) Real Property - In the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situtated; end

(ii) Personet Property-in the case of personet property, whether tangible or intengible, in one office within the State (or inte county, or other governmentel subdivision), as designeted by the laws of such State, in which the property subject to the lien is situested; except that State law merely conforming to reenecting Federel tew eetablishing e netional filing system does not conetifute a second office for filing so designed by the lews of such States:

es designefed by the lews of such State; or

(B) With Clerk Of District Court-in the office of the
clerk of the United Steles district court for fine judicial district
in which the property subject to lien is eliteted, whenever fhe
Stele has not by lew designeted one office which meele the
requirements of subperegreph (A), or

requirements of superegreph (A), or (C) With Recorder Of Deeds Of The District Of Cofumbie - In the office of the Recorder of Deeds of the District of Columbia, it the property subject to the lien is situated in the District of Columbie. (2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shell be deemed to be silueted (A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property in the case of personal property, whether tangible or intengible, at the residence of the taxpeyer of the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shell be deemed to be the place at which the principal executive office of the business is localed, end the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1568

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of ilen is reflied in the manner prescribed in paragraph (2) during the required refiling period, euch notice of ilen shall be treeted as filed on the date on which it is filed (in eccordence with subsection (f) after the expiration of such refiling period.

(2) Place For Filling.—A notice of the refitted during the required refitling period shelf be effective only.

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of tien was filed, and

(ii) in the case of real property, end the fact of refiling is entered end recorded in en Index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change to the taxpayer's residence, if a notice of such lien is elso filled in eccordance with subsection (f) in the Stete in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-yeer period ending 30 days after the expiretion of 10 years efter the date of the essessment of the tax and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shell issue a certificate of release of any lien imposed with respect to any internet revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finde thet the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond that le conditioned upon the peyment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including eny extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such tien or intends to obtain e right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. Jenuary 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Revenue Laws	
District		Serial Numb	er	F	For Optional Use by Recording Office	<u>-</u>
В	ALTIMORE,	MD	5291Ø4	758		ķ.,
notice is give assessed agai llability has be favor of the U this taxpayer	en that taxes inst the followir een made, but nited States on	I, 6322, and 6323 of the (Including Interest and Including	nd penaitles) hemand for paymere learned for paymere learned to be stood on the stood of the sto	ent of this s a lien in longing to	CLERK, CIRCUIT COUNTY 1991 MAR -1 AN ID: 17 DUEEN ANNE'S COUNTY	
Name of Taxpa	yer DENTON LOWELL R	AUTO PARTS GOODMAN			AM ID: 1	
	RT 1 BOX 7 CHESTER, M	9T WATERMAN IND D 21619-9714	OUS PK		7 7 8	† ±.
below, unless	s notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		_
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	r Unpaid Balance of Assessment (f)	_ (_
941 941 941 941 941 941	Ø3/31/86 12/31/86 12/31/87 Ø9/30/88 Ø6/30/89 Ø9/30/89	52-1240026 52-1240026 52-1240026 52-1240026	09/18/89 12/12/88 06/11/90 06/12/89 10/23/89 03/19/90	10/18/9 01/11/9 07/11/0 07/12/9 11/22/9 04/18/0	79 2476.59 00 2791.78 79 362.15 79 4007.84	4 E I
						ł . i
Place of Filing	CLERK QUEEN	ANNE'S COUNTY	COURT	Tota	al \$ 14535.40	— ` — '
	as prepared and	·	IMORE, MD	·.	, on th	nis,
Signature + or	Juhard J	1	Title	MA	ANAGER	9
•	ificate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowled	gments is not essenti	al to the validity of	Notice of Federal Tax lien Form 668 (Y) (Rev. 1-	- -91)

DELAWARE-MARYLAND

529104758

March 01

1991

Page

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tep1 90

DENTON AUTO PARTS LOWELL R GOODMAN

RT 1 BOX 79T WATERMAN INDUS RE CHESTER, MD 21619-9714

COURT RECORDING INFORMATION:

Serial No. UCC No.

1568 n/a

> 941 941

10/18/1999 09/18/1989 01/11/1999 12/12/1988 52-1240026 07/11/2000 06/11/1990 52-1240026 07/12/1999 06/15/1989 52-1240026 11/22/1999 10/23/1989 52-1240026 03/19/1990 52-1240026

2476.59 2791.78 362.15 4007.34

3322.31

1574,73

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

14535.40

Baltimore: MD

2000

April

 $23\,\mathrm{rd}$

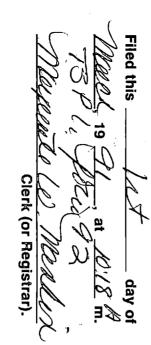
Chief, SPt

Department of the Treasury - Internal Revenue Service

Form 668(Z) 2282 (Rev.8-97)

Certificate of Release of Federal Tax Lien

		Itilioato	or ricicusc	oi i caci	ai ia	Lich
District		Serial Numb	er		For U	se by Recording Office
of the Internal Reve	YLAND Dwing-named taxpayer, enue Code has satisfie e, the lien provided by	under the req d the taxes II	sted below and a	II statutory		
additions has been Internal revenue tax	released. The proper lien was filed onthorized to note the be	officer in the Marc	office where the	e notice of		00 00 13
Name of Taxpayer	DENTON AUTO P OWELL R GOODMA					CLERK, CIR OO HAY - I
CHE	1 BOX 79T WATE STER, MD 21619 OURT RECORDING	-9714 INFORMA				CLERK, CIRCUIT COURT OO MAY - 1 PM 2: 43 OUEEN ANNE'S COUNTY
_	No. Serial N /a 1568	ο.				
Kind of Tax Pe	eriod Ended Identifyin	g Number	Date of Assessment (d)	Last Day Refilin (e)		Unpaid Balance of Assessment (f)
941 - 12/3	121985 52-12 171986 52-12 171987 52-12	40026 1	2/12/1988	10/18/19 01/11/19 07/11/20	99	3322.31 2476.59 2791.78
941 09/3 941 5 06/3	0/1988 52-12 0/1989 52-12 0/1989 52-12	40026 0 40026 1 40026 0	6/12/1989 0/23/1989 3/19/1990	07/12/19 11/22/19 04/18/20	99 99	362.15 4007.84 1574.73
		******	***	******	****	и и и и и и и и и и и и и и и и и и и
Place of Filing	CLERK OF THE QUEEN ANNE'S CENTREVILLE,	COUNTY			Total	\$ 14535.40
This notice was prep	ared and signed at -	Balti	more, MD			, on this,
the <u>23rd</u> day of _	April , 20	<u>00</u> .				
Signature	Uli:		Title Chie	f, SPf		



<u>.</u>

United Sta

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tex neglects or reluses to pay the same after demand, the amount (including any interest, edditional emount, eddition to lex, or assessable penelty, together with eny costs that may accrue in eddition thereto) shall be a lien in fevor of the United States upon all property end righte to properly, whether reel or personel, belonging to euch person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically tixed by law, the lian Imposed by section 6321 shell arise at the time the assessment is made and shell continue until the liability for the amount so essessed (or a judgment against the taxpayer erising out of such liability) is satisfied or becomes unenforceeble by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos-

ed by section 6321 shall not be valid as egeinet any purcheser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stele Lews

(i) Beal Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is eltuteted; end

(ii) Personel Property in the case of personel property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), es designated by the lawe of such State, in which the property subject to the light is eltuated; except that State law merely opnorming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the lawe of current State.

es designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiclei district

In which the property subject to lien is elluated, whenever the State has not by law designeted one office which meete the requirements of subperagraph (A), or (C) With Recorder of Deeds Ot The District Of Co-furnils . In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien . For purposes of peregraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregreph (2) (B), the residence of a corporation or pertnership shell be deemed to be the place of which the principal executive office of the business is tocated, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 Is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule,—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shell be treeted as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing,—A notice of then refilled during the required refiling period shall be effective only-

(A) If-

(i) euch notice of lien is refiled in the office in which the prior notice of lian was filed, end

(ii) in the case of real property, end the fect of retiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under aubparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the laxpeyer's residence. If a notice of euch lien is also filed in eccordance with subsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meens-

(A) the one-year period ending 30 days efter the expiretion of 10 yeers efter the date of the essessment of the tax, end

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to eny internal revenue tax not leter then 30 days after the day

(1) Liability Setlefied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully estiefied or has become tegally unenforceebte; or

(2) Bond Accepted There is furnished to the Secretary end eccepted by him e bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements reteting to terme, conditione, and form of the bond and eurelles thereon, se mey be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure-of-Returns and-Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been flied pursuant to section 6323(f), the emount of the outstending obligation secured by such iten mey be displayed to any person who furnishes eatisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	NOTIC	e ot Federal la	ıx Lien Un	aer intei	rnal Revenue Laws
istrict	· ·	Serial Numb	er		For Optional Use by Recording Office
<u> </u>	ALTIMORE,	MD	529104	558	1
notice is give assessed agai lability has be avor of the Ui his taxpayer	en that taxes nst the following the followin	 6322, and 6323 of th (including interest ar ng-named taxpayer. De it remains unpaid. The all property and rights unt of these taxes, a accrue. 	nd penalties) h mand for paym erefore, there i s to property be	nave been lent of this s a lien in longing to	CLERK CIRCUIT CALL 1991 MAR -1 AH 10: 18 OUEEN ANNE'S COUNTY
ame of Taxpay	/er MICHAE	L & PEGGY MINIE	TTA		10 S.7 1 MH
	FO BOX 373 GRASONVILL		373		81:01
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given the date, operate as a certi	n in column (e),	this notice	or Unpaid Balance of Assessment
(a)	(b)	(C)	(d)	(e)	(f)
1040	12/31/86	217-66-0456	Ø2/2Ø/89	Ø3/22/9	79 12533.30
Place of Filing	QUEEN	OF THE CIRCUIT N ANNE'S COUNTY REVILLE, MD 21	COURT	Tota	al \$ 12533.30
This notice wa	s prepared and	signed atBALTI	MORE, MD		, on this
the <u>21st</u> d	ay of <u>Februar</u>	y, 19 <u>91</u> .			
ignature for	ill Blace	hnoe AC	Title	Me	ANAGER

DELAWARE-MARYLAND

529104558

March Di

1991

MICHAEL & PEGGY MINIETIA

PO BOX 373

GRASONVILLE, MD 21638-0373

CCURT RECORDING INFORMATION:

timer Page UCC No. Serial No. tsp1 92 n'a 1569

CLERK OF THE SIRCULT COURT QUEEN "NNE'S COUNTY CENTREVILLE: MD 01817

12533.30

Baltimone. MD

26th

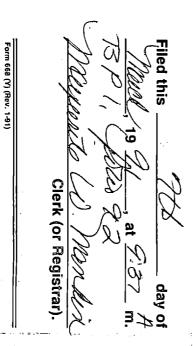
September 2000

Ishlett SPf

Form 668(Z) (Rev. 10-1999) 1974

Department of the Treasury - Internal Revenue Service Certificate of Release of Federal Tax Lien

District	· ·	Serial Nur	nber		For U	Jse by Recording Office
DELAWARI	E-MARYLAND		529104558			
of the Intern additions. The additions had Internal rever 1991 these taxes a	al Revenue Code handerefore, the lien possible of the lien possible of the lien was file of t	taxpayer, under the rax satisfied the taxes rovided by Code section the proper officer in don	equirements of sections of sections and section 6321 for these the office where where the office where where the office where wh	all statutory e taxes and ne notice of		CLERK, CIRCUIT 00 OCT 10 PM QUEEN ANNE'S CO
Name of Taxp	PO BOX 373	. & PEGGY MINI			·	RECEIVED CLERK, CIRCUIT COURT 000CT 10 PM 2: 24 QUEEN ANNE'S COUNTY
Liber (Page) tspl 92	WCC No. Se	CORDING INFORM Prial No. 569	ATION:			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Da Refili (e)	ng	Unpaid Balance of Assessment (f)
1040	12/31/1986	217-66-0456	02/20/1989	03/22/1	999	12533.30
						· · · ·
Place of Filling						
	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 216	'	Te	otal	\$ 12533.30
This notice wa	s prepared and si	gned atBalt	imore, MD			, on this,
the	day of Septemb	er / 2000				
Signature	alle		Title Chie	of, SPf		



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United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglacts or refusas to pay the seme efter demand, the amount (including any Intarest, edditional emount, eddition to tax, or assassable penelly, together with eny costs that may accrue in addition thereto) shell be e lien in fevor of the United Stetes upon eli property and rights to property, whether reel or personel, belonging to euch person.

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by law, the lien imposed by section 6321 shell erise et the time the essessment is made and shall continue until the liability for the amount so essassed (or e ludgment egeins) the taxpever erising out of such liability) is selistled or becomes unanforceable by reason of lepse of time

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(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Illen Imposed by section 6321 shell not be velid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

ო Place For Filing Notice; Form.-

(1) Place For Filling : The notice referred to in subsection (e) shell be filed-

(A) Under State Lews

(I) Reel Property - In the case of real property, in one office within the Stete (or the county, or other governmentel subdivision), es designated by the lews of such Stete, in which the property aubject to the lien le sliuteted; and

(ii) Personal Property-in the cese of personal property, whether tengible or intengible, in one office within the Stele (or the county, or other governmentel subdivision), es designeted by the isws of such Stete, in which the property subject to the lian is situeled; except that State lew merely conforming to reenecting Federal lew establishing e netionel filing system does not constitute e second office for filing es designeted by the lews of such Stele; or
(B) With Clerk Of District Court-in the office of the

clerk of the United Stales district court for the judicial district In which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Ot The District Of Cotamble - In the office of the Recorder of Deeds of the District of Columbie, it the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Proparty Subject To Lisn - For purposee of peragrephs (1) end (4), property shell be deemed to be situeted-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Proparty-in the case of personel property, whether tangible or intengible, et the rasidence of the laxpayer et the time the notice of iten is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Steles shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be velid notwithstending eny other provision of law regerding the torm or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the menner prescribed in peragraph (2) during the required refiling period, such notice of lien shell be treeted as filed on the dele on which it is flied (in eocordance with aubsection (f) effer the expiration of such rafiling pariod.

(2) Place For Filing.—A notice of fien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

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(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 deys after the expiration of 10 years efter the date of the essessment of the

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretery shall issue e certificate of releese of any lien imposed with respect to any internel revenue tax not leter than 30 days after the dev

(1) Liability Setisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that fe conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by lew (including any extension of euch time), end that is in eccordance with such requirements reteting to terms, conditione, and form of the bond end surelles thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstending lien if e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes sallefactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Intern	al Revenue Laws
District		Serial Numb	per	Fo	r Optional Use by Recording Office
Br	ALTIMORE, N	MD	529105	236	l.
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes nst the followir een made, but nited States on for the amounts that may	I, 6322, and 6323 of the (including interest and ing-named taxpayer. Defit remains unpaid. The all property and rights and of these taxes, a accrue.	nd penalties) hemand for paym erefore, there is to property be	ent of this s a lien in longing to	CLERK, CINCUIT COUNTY 1991 MAR -7 AM 9: 37 DUEEN ANNE'S COUNTY
		CLEANING			9 37
	205 SOMERSE STEVENSVILL		776		16
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	Date of Assessment	this notice as defined Last Day for Refiling	Unpaid Balance of Assessment
<i>(a)</i> 941	(b) Ø9/3Ø/88	(c) 52-1578247	(d) Ø4/3Ø/9Ø	<i>(e)</i> Ø5/3Ø/ØØ	(f) 3457.Ø3
					. ,
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 3457.Ø3
This notice wa	as prepared and	signed at BALTI	MORE, MD		, on thi s ,
the 28th	ayoF <u>ebruar</u>	y , 19 <u>91</u>			<u>a</u> x
Signature	on ton	w	Title	MAN	AGER

Part 1 - Kept By Recording Office

Form **668 (Y)** (Rev. 1-91)

1570

United States

VS.

Release of Tax Lien

iled this_	·		_day of
		19	М
nd proper	entry made in		
	Book No	, page	
ī		Clerk (or Re	gistrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

U.S. GPO 1987-181-471/65749

Certificate of Release of Federal Tax Lien

District	<u> </u>	Serial Number			or Optional Use by Recording Office
					or Children Cos by Necdroing Onice
BA	LTIMORE, M	1D	5291 Ø53	236	•
(a) of the Internation all statutory these taxes and the notice of internation of the control of	al Revenue Code additions. There additions has be arnal revenue tax norized to note the	named taxpayer, the requirement have been satisfied for the fore, the lien provided been released. The proper of the was filed on the released show the released show the released show the released.	he taxes listed be y Code section (officer in the offic xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	low and 3321 for e where ,	CLERK, DIROUGE STAN 9: 58
ame of Taxpayer	CASANDRA ALL-WAYS	F HENNING CLEANING	-		5. 8. 8. 3. 17. 17. 17. 17. 17. 17. 17. 17. 17. 17
	Ø5 SOMERSE TEVENSVILL		776		3. 58 9: 58
	, ** :				
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
941	Ø9/3Ø/88	52-1578247	Ø4/3Ø/9Ø	Ø5/3Ø/ØØ	3457.03
		. •			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 3457.03
his certificate was	s prepared and s	Igned at BALTI	MORE, MD	:	, on th
ne <u>14th</u> day o	March ,	91			
Signature		//	Title		

Form 668(Z) (Rev. 4-84)

Inited

States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or retuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reel or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the iten imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so essessed (or a judgment against the laxpayer drising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impor

ed by section 6321 shall not be valid as against any purchal er, holder of a security interest, mechanic's lienor, or judy ment lian creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.

(1) Place For Filing - The notice reterred to in su "Section" (a) shell be filled

(A) Under State Laws

(i) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stale, in which the property subject to the lien is situtated; end

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as deelgnated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal taw establishing a national filing system does not constitute a second office for filing

as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Catumble - In the office of the Recorder of Deede of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paragraphe (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the rssidence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paragraph (2) during the required refilling period, euch notice of lien shall be treated as filed on the date on which it is filled (in socordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien reflied during the required refilling period shall be effective only-(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of tien was filed, and

(II) in the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written intermation (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term 'required refilling period'

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations es the Secretary may prescribe, the Secretary shall issue a certificate of release of any tien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liabitity Satisfied or Unanforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that la conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by taw (including any extension of such time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and aurettes thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Diecloeura of amount of outstanding tien,-if a notice of lien has been filled pursuant to election 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes setisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right to euch property.

Department of the Treasury - Internal Revenue Service

` , ,	Notice	e di redelal la	ax Lien on	der miler	nal Revenue Laws
istrict		Serial Numb	per		For Optional Use by Recording Office
B	ALTIMORE,	MD	529105	556	
notice is give assessed agail liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	, 6322, and 6323 of the (including interest and including interest and ing-named taxpayer. De it remains unpaid. The all property and rights into f these taxes, assocrue.	nd penalties) hemand for paymere in the period of the peri	nave been ent of this s a lien in longing to	RECEIVED RECEIV
ame of Taxpay	er ROSE M	МООД	٠.	·	NNE 3
	PO BOX 542 STEVENSVIL		9542		ELEGISTICS COUNTY
below, unless shall, on the d in IRC 6325(a) Kind of Tax	notice of lien is lay following such. Tax Period Ended	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release Date of Assessment	this notice as defined Last Day for Refiling	
(a) 1 Ø 4 Ø	<i>(b)</i> 12/31/89	(c) 218-34-3327	(d) Ø5/28/9Ø	(e) Ø6/27/Ø	
				·	
			in the second		
				·	
lace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	 COURT 617	Tota	1222.53
This notice wa	s prepared and	signed atBALT	IMORE, MD		, on this
he <u>7th</u> da	ay of <u>March</u>	_ , 19 <u>_ 91</u>	•		1
gnature /	ichard	Rund	Title		ANAGER

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United States

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Excerpts From Internal Revenue Code

668 (Y) (Rev. 1-91)

Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the same efter damand, the amount (including eny interest, edditionel emount, addition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shell be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by law, the iten imposed by section 6321 shell erise at the time the assessment is made and shall continue until the liability for the amount of assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposted by section 6321 shall not be velid as against any purchaser, holder of a sacurity interest, machanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-in the cese of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental aubdivision), es designeted by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal lew establishing a netional filling system does not constitute a second office for filling as designated by the lews of such State; or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by lew designeted one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columble, it the property subject to the lien is silusted in the District of Columble. (2) Silus Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shall be deemed to be eltusted-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of peregreph (2) (B), the residence of a corporation or perinership shall be deemed to be the place at which the principal executive office of the business is tocated, and the residence of a taxpayer whose residence is willhout the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1572

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien le reflied in the menner prescribed in peregreph (2) during the required reflling period, such notice of lien shall be treated as flied on the date on which it is flied (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Fillng.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of fien under subparagraph (A), the

Jan & Pathana Lan

Secretary received written information (in the manner prascribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such iten is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of eny notice of lien, the term "required refilling period" means-

(A) the one-yeer period ending 30 days efter the expiration of 10 yeers efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years eiter the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internet revenue tax not leter than 30 days after the day on which.

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the flability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that le conditioned upon the peyment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality sand Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disciosure of amount of outstanding lien-if e notice of lien has been filled pursuant to escilon 6323(f), the amount of the outstanding obligation secured by such lien may be disciosed to any person who furnishes estisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

(Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

	110110	o or reactural	UN LICIT OI		ilai il		_ ·
District		Serial Nun	nber	_ <u>F</u>	or Optiona	al Use by Recording Office	_ •
B	ALTIMORE,	MD	529105	5526			ų ő .
notice is give assessed agai liability has be favor of the Ur this taxpayer interest, and o	en that taxes nst the following een made, but nited States on for the amousessts that may		and penaltles) Demand for paym Therefore, there Its to property be and additional	have been nent of this is a lien in elonging to	design.	CLERK, CHACUIT COUNTY 1991 MAR 13 AN ID 05	
warne or raxpay	ør Delber	T L & ANGELA M	1 DUBOIS			AN ID OF	•
	16 17 BAYS STEVENSVIL		-9638			W 08	1.1.
below, unless	notice of lien is lay following suc).	RMATION: With respe refiled by the date giv h date, operate as a ce	ven in column (e), rtificate of release	this notice as defined			- 4
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		Unpaid Balance of Assessment (f)	_
1040	12/31/89	497-38-4830	Ø6/11/9Ø	Ø7/11/Ø9	Ø	3181.98	
							•
							•
							•
·							_
المعمور المستعدر	: - 						
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2		Total	\$	3181.98	_
This notice wa	s prepared and	signed atBAL1	TIMORE, MD	·		, on thi	s,
	ay of <u>March</u>	_ , 19 <u>91</u>	<u>.</u> .				Я÷- (
Signature for	D.M	Monemaker	Title	MA	NAGER		_

1572

United States

VS.

Release of Tax Lien

Form 668(Z) (Rev. 4-84)

Filed this

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

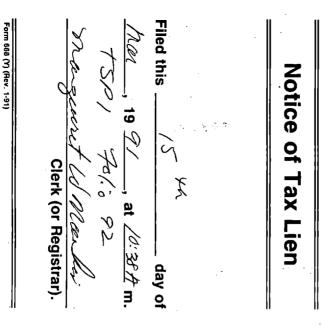
(Rev. April 1984)

\$ U.S. GOVERNMENT PHINTING OFFICE: 1993—312-748/70412

Certificate of Release of Federal Tax Lien

		Ser	ial Number				Use by Recording Office
ВА	LTIMORE, M	D		5291055	26		
(a) of the Internation all statutory these taxes and the notice of int 19 91, is autaxes and addit	al Revenue Code additions. There additions has be ternal revenue tax thorized to note ti	have been sa fore, the lien en released. I clien was file he books to s	tisfied for the provided by the proper of the proper of the proper of the proper of the proper of the proper of the proper of the proper of the proper of the proper of the proper of the provided by the proper of the proper	irements of section taxes listed be by Code section to officer in the officer in 13 ease of this lien to	ow and 321 for e where		CLERK, CIRCUIT OUEEN ANNE'S
	6 17 BAYSI STEVENSVILL		1666-96			AH IO: 27 AH IO: 27 Unpaid Balance of Assessment	
COURT RECO Liber 1	RDING INFO Page 92	RMATION: UCC N n/a		Serial No. 1572			
Kind of Tax	Tax Period Ended (b)	identifying		Date of Assessment	Last Day for Refilling		of Assessment
1Ø4Ø ******	12/31/89	497-38 *****		Ø6/11/9Ø ******	Ø7/11/0 ******		
Place of Filling	QUEEN	OF THE C ANNE'S C	YTNUO	COURT	Total	\$	3181.98
This certificate w	QUEEN CENTRE vas prepared and of March	ANNE'S C	OUNTY MD 216		Total	\$	3181.98 , on
	QUEEN CENTRE	ANNE'S C	OUNTY MD 216	517	Total		<u> </u>

Form 668(Z) (Rev. 4-84)



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pay the same after demend, the amount (including any interest, additional emount, addition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the iten Imposed by section 6321 shall arise et the time the essessment le mede and shall continue until the liebility for the amount so assessed (or e judgment egeinst the taxpeyer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be velid as against any purchaser, holder of a security interest, mechanic's lienor, or judg-

ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

m Place For Filing Notice; Form .-

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under Stele Laws

-- (I) Real-Property --In-the-case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situlated; end

(ii) Personal Property-in the case of personal property, whether tengible or intangible, in one office within the Stale (or the county, or other governmentel eubdivision), as designeted by the laws of such Stele, in which the properly subject to the lien is situated; except that State law merely conforming to reenecting Federal law establishing a netional filing system does not constitute a second office for filing as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the

cierk of the United States district court for the judicial district In which the property subject to lien le situated, whenever the Stale has not by lew designated one office which meets the

requiremente of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Cojumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be silvated-(A) Real Property - In the cese of reel property, et its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is tiled.

For purposes of peregreph (2) (B), the residence of a corporetion or partnership shelf be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia,

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of taw regarding the term or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail



(g) Helling Of Monce.—For purposes

(1) General Rule.—Unless notice of iten is refiled in the menner prescribed in paragraph (2) during the required refling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Fillng:—A notice of then refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior nolice of lien was flied, and

(II) In the case of real property, and the fact of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written intermetion (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, it e nolice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required retilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required retiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall lesue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretery finde that the liebility for the emount assessed, together with all interest in respect thereof, has been fully sellsfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that le in accordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-it a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Inter	rnal Revenue Lav	VS
District	<u> </u>	Serial Numb	per		For Optional Use by Recording	Office
BAL	TIMORE, MD 529105664					ξ.
notice is given assessed against liability has been favor of the Unite this taxpayer fo interest, and cos	that taxes the followin made, but ed States on or the amou its that may	, 6322, and 6323 of th (including interest ar ig-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymere in the paymere in	ent of this s a lien in longing to	CLERK, CIRCUET CHOITS ISON FAR 15 ME 10: 38 QUEEN ANNE'S COUNTY	
Name of Taxpayer	MALCOL	M L & MARGARET	E DAVIS		COUNT	4
	5 NORTH	LIBERTY ST E, MD 21617-10	J24		38	(() k
below, unless no	tice of lien is	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling <i>(e)</i>	Unpaid Balance of Assessment	
1040	12/31/87	217-36-9871	Ø3/26/9Ø	Ø4/25/9	7218.44	,
				·		
		·				
		·				
·						
						(1.1
Place of Filing		ANNE'S COUNTY	COURT	Tota	al \$ 7218.44	,
This notice was p	prepared and	signed atBALTI	MORE, MD		, (on this,
the <u>7th</u> d a y	of <u>March</u>	. , 19 <u>91</u>			·	\$ h
Signature Q. 4. 9	Baulwar	L AC	Title	ME	ANAGER	'

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1573

United States

VS.

Release of Tax Lien

Filed this ______ day of ______, 19 ______M.,

and proper entry made in

______ Book No. ______, page _____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

Certificate of Release of Federal Tax Lien

DISTRICT			Serial Nulliber			For Op	nuonal Use by Hecording Unice
BAI	LTIMORE, M	D .		5291056	64		
I certify that as to (a) of the internal for all statutory these taxes and a the notice of internal formula for the notice of internal formula for the notice of internal formula for the notice of internal formula for the notice of internal for the notice of internal formula for the notice of internal for the notice o	I Revenue Code additions. There additions has be arnal revenue tax norized to note the ons.	have beer fore, the en release t lien was ne books	n satisfied for the lien provided by ed. The proper of filed on	te taxes listed be y Code section (officer in the officer in 15 ease of this lien for	low and 6321 for e where		CLERK, CIRCUIT COURT 94 FEB 16 AM 10: 42 QUEEN ANNE'S COUNTY
	35 NORTH L ENTERVILLE		′ST 21617-1Ø2	4			TVED CUIT COURT AH IO: 42 E'S COUNTY
COURT RECOR Liber 1	RDING INFO Page 92	nco		Serial No. 1573			
Kind of Tax	Tax Period Ended (b)	Identif	ying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment
1@4@ ******	12/31/87 ******			Ø3/26/9Ø ******	Ø4/25 *****		7218.44 *********
		·					
Place of Filing		<u> </u>					
•		ANNE 'S	CIRCUIT COUNTY MD 216		Tota	n \$	7218.44
		-				•	
This certificate wa			BALTIM	IORE, MD			, on t
he <u>4th</u> day o		19 <u>94</u>	BALTIM				, on t
This certificate was the 4th day of Signature	f February,	19 <u>94</u>	BALTIM	Title	Chief,	SPf	, on t

OTICE $\overline{\mathbf{\Phi}}$

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pay any lax neglects or refuses to pey the same efter demend, the amount (including any interest, additional amount, eddition to tax, or assessable penelty, together with eny costs that may accrue in addition thereto) ehalt be a lien in favor of the United States upon all property and rights to property, whether reef or personel, belonging to

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed (or e judgment egeinst the taxpayer arising out of such liability) is satisfied or becomes unanforce-

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be valid as against any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

ტ Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsection (e) shell be filled...

(A) Under State Laws

(I) Real Property - In the cese of reel property, In one office within the State (or the county, or other governmentel subdivision), es designated by the lawe of euch Stete, in which the property subject to the lien is situtefed; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is altuated; except that State law merely conforming to reenacting Federal law establishing a netional filling system does not constitute e second office for filling

as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the

State has not by law deelgnated one office which meets the requirements of subperagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-tiumbla - In the office of the Recorder of Deede of the District of Columbia, if the property subject to the lien is eltueted in the

District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shell be deemed to be eltueted-(A) Reel Property - in the cese of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the Ilme the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shell be deemed to be the place at which the principal executive office of the business is foceted, and the residence of a texpeyer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretery. Such notice shell be valid notwithstending eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property ourchased at retail



Lien # 1574

(g) Heriling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in peregraph (2) during the required refilling period, euch notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing. —A notice of then refilled during the required refiling period chall be effective only-

(A) II-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refilling fe entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretery) concerning a change in the taxpeyer's residence, if a notice of such ilen is also filed in accordance with eubsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" meens-

(A) the one-year period ending 30 devs efter the expiretion of 10 yeers efter the dete of the assessment of the

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary ehalt issue e certificate of release of any flen imposed with respect to any internal revenue tax not leter than 30 days after the dey

(1) Liability Satisfied or Unenforceable - The Secretary finde that the liability for the amount assessed, together with all interest in respect thereof, has been tully setistled or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount aseessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditione, end form of the bond end sureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if notice of Ifen has been filed pursuant to section 6323(f), th amount of the outstanding obligation secured by such it. mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or infende to obtain a right in such property.

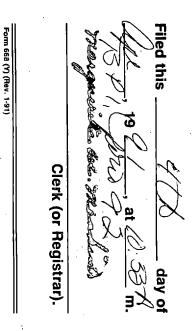
7Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal R	evenue Laws	<u> </u>
District \		Serial Numb	per		For Option	nal Use by Recording Offi	ice (
Br	ALTIMORE, I	מא	529107	006			• !
notice is give assessed agal liability has be favor of the Un this taxpayer	en that taxes nst the followir een made, but nated States on for the amousests that may	i, 6322, and 6323 of the (Including Interest and Including In	nd penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to	≱ °°	OUEEN ANNE'S COUNTY	
	216 DONCHES STEVENSVILI	LE, MD 21666-9				S COMMIA	у (
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	r	Unpaid Balance of Assessment (f)	(
1040 1040 1040	12/31/87 12/31/88 12/31/89	217-50-8038 217-50-8038 217-50-8038	12/10/90 12/10/90 12/10/90	Ø1/Ø9/Ø Ø1/Ø9/Ø Ø1/Ø9/Ø	1	3Ø846.25 1239Ø.22 1Ø256.39	# £ ;
							•
							(
		·					(1.
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	53492.86	
This notice wa	s prepared and	signed at BALTI	MORE, MD			, on	this,
the 25th	ay March	, 19 91					(
ignature	Pen Agai	NE .	Title	52	-Ø1-2		(
(NOTE: Certif	licate of officer autho	rized by law to take acknowled	gments is not essenti	al to the validity of	Notice of F	ederal Tax lien	

Part 1 - Kept By Recording Office

Form **668 (Y)** (Rev. 1-91)



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United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pay the seme after demend, the emount (including eny interest edditional emount, eddition to tax, or essessable panalty, together with any costs that may accrue in eddition thereto) ehall be e lien in favor of the United Stetes upon all property and rights to property, whether reel or personel, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien tmposed by section 6321 shell arise at the time the assess-ment is made and shell continue until the liability for the emount so assessed (or e judgment egainst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under Stete Laws

(I) Real Property -- In the case of real-property, In . one office within the Stete (or the county, or other governmental subdivision), es designated by the laws of such Stete, in which the property subject to

the lien is situtated; and
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stele (or the county, or other governmentat subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situeled; except that State lew merely conforming to reenecting Federal tew establishing a national filing system does not constitute e second office for filing

as designeted by the laws of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the Judicial district tn which the property subject to lien is siluated, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegreph (A), or (C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbte.

(2) Situs Ot Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situated-(A) Reel Property - In the case of reel property, at its physical location; or

(B) Personel Property-in the case of personel property, whether tangible or intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice reterred to In subsection (a) shall be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles
- Personal property purchased at retail



(g) ITETITING OF MOLICE. For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the menner prescribed in paregreph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refited during the required retiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, end

(ii) in the case of real property, and the fact of refilling is entered end recorded in an index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordence with subsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—In the cese of any notice of tien, the term "required refilling period" теаль-

(A) the one-year period ending 30 deys efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch reguletions as the Secretary may prescribe, the Secretary shell issue e certificate of release of any lien imposed with respect to any internal revenue tax not teter than 30 days effer the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-cretery end eccepted by him e bond that is conditioned upon the payment of the emount assessed, fogether with all interest In respect thereof, within the fime prescribed by lew (including eny extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the band and eureties thereon, as may be epecified by such regutations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-tf e notice of lien has been fited pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes setisfectory written evidence that he has e right in the property subject to such lien or intends to obtain a right in euch property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Revenue Laws		
District		Serial Num	ber		For Optional Use by Recording Office		
ВА	ALTIMORE, I	10	529106998				
notice is give assessed agair liability has be favor of the Un this taxpayer interest, and c	n that taxes not the following ten made, but lited States on for the amou oosts that may	, 6322, and 6323 of the control of the control of the control of the control of the control of the control of these taxes, accrue.	nd penalties) hemand for paym nerefore, there is to property be	nave been ent of this s a lien in longing to	CLERK DINGLE COUNTY 1991 MPR -4 M 40 52 OUGEN ANNE'S COUNTY		
Name of Taxpay	er LINDA .	J HICKMAN			DUNTY SZ		
	RD 1 BOX 19 CENTERVILL				· * 10		
below, unless	notice of lien is ay following suc	RMATION: With respec refiled by the date given andate, operate as a cer	en in column (e),	this notice	,1		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	r Unpaid Balance of Assessment (f)		
6672	Ø6/3Ø/83	219-48-7384	Ø4/11/85	Ø5/11/9	114128.17		
		·			i .		
			<u></u>				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	114128.17		
This notice was	s prepared and	signed at <u>RALTI</u>	MORE, MD		, on this,		
the <u>2566</u> da	ay o March	, 19 <u>91</u>					
Signature for	D. GORDON	O'Sordon	Title		VENUE OFFICER -Ø1-2645		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South 04 degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

#1575

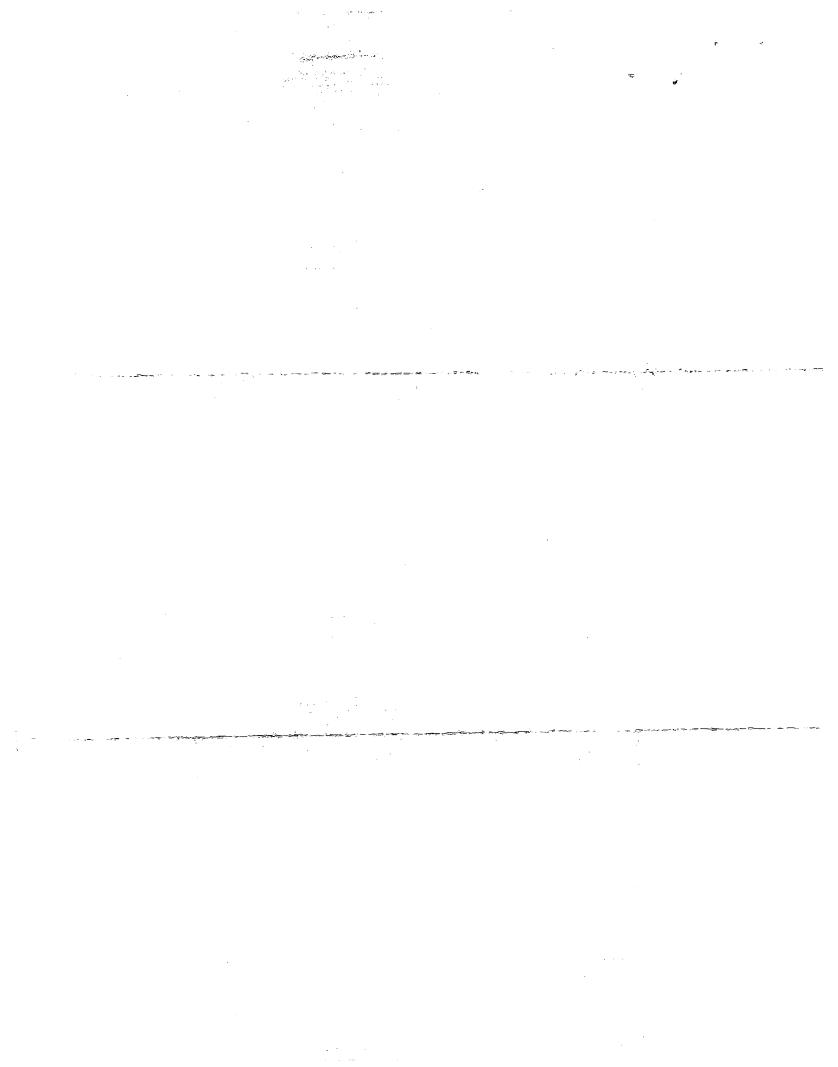
Form 669-D &

Certificate of Subordination of Federal Tax Lien Under Section 6325(d)(1) of the Internal Revenue Code

(Rev. August 1983)	Officer	Section 0323	(u)(i) of the internal fi	
Whereas, <u>Melvi</u>	n F. & Linda J.	Hickman		
of RD 1, Box 100-Z		, City of	Centreville	
			Maryland	
indebted to the United	States for unpaid i	nternal revenue ta	x in the sum of	a eighty arec
housand four hundr	ed fifty three	& 21/100 Do	llars (\$283,453.21	
wfully assessed, to wit:				
,				
Kind of Tax	Tax Period Ended	Assessment Date	Identifying Number	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)
6672	12-31-80	12-27-83	216-48-5114	24,579.75
6672 *	06-30-83	04-11-85	216-48-5114	113,945.22
6672 6672	12-31-80 06-30-83	12-27-83 04-11-85	219-48-7384 219-48-7384	30,800.07 114,128.17
0072	00-30-63	1 04-11-83	219-40-7304	114,120.17
		l	Total	\$ 283,453.21
Whereas, to secure	the collection of sa	aid tax, notice of	the lien of the United States,	attaching to all the proper
nd rights to property of	the said taxpaver o	on account of said	tax indebtedness, was filed with	th the Clerk of the
Circuit Court				for th
			1	(0) (1
Queen Anne's Coun	.су	, and also	with the	
		, in accord	dance with the applicable prov 9701,528909702,5291105	isions of law.
Whereas, the lien of	the United States,			d tax has attached to certa
roperty described as:	SEE ATTACHMENT	EXHIBIT -	A	FED/LN 5291106998 # RECD FEE 3,00
		· · · · · · · · · · · · · · · · · · ·		
RT 2		·	· · · · · · · · · · · · · · · · · · ·	and the second s
5 - 5	i			
9. * 5				
SS & S				
RECEI CIRCU P 12				
∞ [∞]				

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(Use this space for continued description of property)
Whereas, the District Director of Internal Revenue has determined that upon the payment of the sum of
Thirty five thousand & 00/100 dollars (\$ 35,000.007) which amount is
equal to the amount with respect to which the tax lien is subordinated and is to be applied in part satisfaction of the
liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which
sum by me is hereby acknowledged; H. J. Hightower , has authorized the
issuance, under the provisions of section 6325(d)(1) of the Internal Revenue Code, of a certificate subordinating the
tax lien of the United States;
Now, therefore, this instrument witnesseth, that I,
District Director of Internal Revenue at
District Director of Internal Nevertue at, charged by law with the daty
of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the
assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(1) of the Internal Revenue Code,
subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as <u>Deed of</u>
Trust/Mortgage in the amount of \$47,000.00 to be held by the Centreville National Bank of
Maryland.
saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to
property to which said lien is attached, wherever situated.
Witness my hand at
/ // /
the 19th day of July , 19 91.
Signature H. J. Hightower // Title
BY: Wanne Hours of Chief, Special Procedures Branch
Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien.
Rev. Rul. 71–466, 1971–2 C.B. 409



1575

United States

VS.

Release	of	Tax	Lien
neicasc	VI	IQA	LICI

Filed this ______day of

______, 19______M.,

and proper entry made in

_ Book No. ______, page _____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

296

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

\$ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-748/70412

Certificate of Release of Federal Tax Lien

(Rev. April 1984)		Ocidinate of the	cicase of i				
District	Serial Number			F	For Optional Use by Recording Office		
ВА	ALTIMORE,	MD	529106	998			
(a) of the Internal for all statutory a these taxes and a the notice of inter	Revenue Code I additions. There additions has bee rnal revenue tax orized to note the	amed taxpayer, the requested been satisfied for the lien provided been released. The proper collen was filed on	ne taxes listed being Code section 6 officer in the office April 04	ow and 321 for where ,	RECEIVED CLERK CIRCUIT COURT 93 NUG 20 AM II: 25 QUEEN ANNE'S COUNTY		
ame of Taxpayer	LINDA J	HICKMAN			IVED CUIT CO AM II:		
	RD 1 BOX 1 CENTERVILL				COURT (
COURT RECO	ORDING INF	ORMATION: UCC No.	Serial No	,			
tbp1	92	n/a	1575				
Kind of Tax	Tax Period Ended	IdentifyIng Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment		
(a) 6672	(b) 06/30/83	219-48-7384	(d) 04/11/85	(e) 05/11/9	5 114128.17		
- Place of Filing							
	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Total	\$ 114128.17		
This certificate wa	s prepared and	signed at BALT	IMORE, MD		, on		
the $\frac{17 \mathrm{th}}{}$ day of	August	19					
		4					

lerk (or Hegistrar

otice ax Ø

S

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglecis or refuses to pay the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shall be eillen in fevor of the United Stetes upon all property and righte to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of euch liability) is satisfied or becomes unenforceeble by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The Illen Imposed by section 6321 shall not be valid as against eny purches er, holder of e security interest, mechanic's lienor, or judg ment tien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

O Place For Filing Notice; Form. -

(1) Piece For Filling - The notice referred to in subeection (a) shell be filed-(A) Under State Laws

(I) Real Property - In the case of real property, Incone office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to

Ihe lien is situteted; end
(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designeted by the laws of euch State, in which the property subject to the lien is eltusted; except that State law merely conforming to reenecting Federal lew establishing e nationel filling system does not constitute e eecond office for filling as designeted by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the Judicial district in which the property subject to lien is situeted, whenever the

Stele has not by lew dasigneted one office which meets the requirements of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), properly shall be deemed to be situated-(A) Reel Property - In the case of real property, at its physical location: or

(B) Personal Properly-In the cese of personal property, whether tangible or intengible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Steles shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
 - Personal proper



(g) netiling Of Notice.—For purposes of this

(1) General Rule. —Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shell be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such reliling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(I) such notice of tien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered end recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is also filed in eccordance with subsection (f) In the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" means-

(A) the one-yeer period ending 30 days efter the expiretion of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully eatisfied or has become legally unantorceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond thet is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of ilen has been filed pursuant to section 6323(f), the amount of the outsiending obligation escured by such lien may be disclosed to any person who furnishee satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtein a right in euch property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inter	rnal Revenu	e Laws
District		Serial Numb	er		For Optional Use by F	Recording Office
BAL	_TIMORE, M	D a	529107838			
notice is given assessed agains liability has bee favor of the Unit	that taxes (I it the following n made, but It ed States on a or the amoun	6322, and 6323 of the ncluding interest are property and rights tof these taxes, accrue.	nd penalties) he mand for payme erefore, there is to property be	ent of this s a lien in longing to	WE'S CC	CLERK, CROUTE
Name of Taxpayer		. RODGER			V INU	
	I F QUEEN HESTER, MD	VICTORIA WAY 21619	-	<u>-</u>	· · · · -	•
below, unless ne	otice of lien is r	MATION: With respect efiled by the date give date, operate as a certi	n in column (e), t	this notice		
Kind of Tax	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)	or Unpaid I of Asse	ssment
1040 1040	12/31/87 12/31/86	164-36-0902 164-36-0902	10/22/90 12/10/90	11/21/9 Ø1/Ø9/9		651.62 Ø79.89
						ل لاد
		Section 1 Sectio		2		, ,
	-		officers of the second of the			
Place of Filing						
		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	617	Tota	al \$	731.51
This notice was	prepared and s	igned at <u>BALTI</u>	MORE, MD		· · · · · · · · · · · · · · · · · · ·	, on this,
the <u>2nd</u> day	ofApril	, 19 <u>91</u>			· · · · · · · · · · · · · · · · · · ·	·
Signature $$	MANAGER, R	EV & TRANS UNI	<u> </u>	51	ANAGER 2-Ø1-18Ø1	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

10	—	/
/ 5	1	

United States

vs.

Release of Tax Lien

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

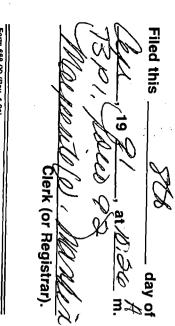
Cartificate of Roleage of Federal Tay Lion

(Rev. April 1984)		Certii	icale of he	elease of r	euerai	Iax	LIGH
District			Serial Number			Fo	r Optional Use by Recording Office
ВА	LTIMORE, N	1D		5291078	338		·
I certify that as to (a) of the Internal for all statutory these taxes and a the notice of Internal 19	I Revenue Code additions. There additions has be ernal revenue tax norized to note the	have bee fore, the en releas clien was	n satisfied for th lien provided b ed. The proper o filed on	e taxes listed be y Code section 6 officer in the offic April OS	low and 6321 for e where		RECEIVED CLERK, CIRCUIT COURT 92 OCT 21 AM 10: 52 QUEEN ANNE'S COUNTY
Name of Taxpayer	FRANK D.	RODGE	R				IVED CUIT COURT AM IO: 52 E'S COUNT
	1 F QUEEN HESTER - MI					J	COURT 10: 52 COUNTY
COURT RECO Liber bp1	RDING INFO Page 92		ON: C No. n/a	Serial No. 1576			
Kind of Tax	Tax Period Ended	Identif	ying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)		(c)	(d)	(e)		(f)
1040 1040	12/31/87 12/31/88	164-	36-0902 36-0902	10/22/90 12/10/90	11/21 01/09	/01	2651.62 1079.89 ******
Place of Filing					 .		,
- 1200 01 1 ming		ANNE'	E CIRCUIT S COUNTY MD 21	COURT	Tota	il	\$ 3731.51
This certificate wa			t BALTII	MORE, MD		· - <u>-</u>	, on this,
the <u>15th</u> day o	t <u>uctoper</u> ,	19 <u>74</u>					
Signature	7	P 9	formed.	Title	Chiefo	SPf	r
(NOTE: Certificate of o	fficer authorized by law	no take ackr	owledgements is not e	ssential to the validity of	f Certificate of F	Release o	of Federal Tax Lien Rev. Rul. 71-466, 1971-2

E.I. NO, 25-0501000

U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41. 2

(NOTE: C.B. 409)



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United States

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pey eny tax neglects or refuses to pay the same efter demand, the emount (including eny interest, radditional amount, addition to tax, or essessable penalty, dogether with any costs that may sccrue in addition thereio) ehall be a lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to euch person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment ageinst the taxpayer arising out of such liability) is sellstied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purches-er, holder of a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

^(η) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subeection (a) shall be tiled (A) Under State Laws

(A) Order State Laws

(B) Real Property_In_the_case.of real property_in one office within the Stete (or the county, or other governmental subdivision), es designeted by the laws of such State, in which the property subject to the lien is situtated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the taws of such State, in which the property eubject to the lien to structed; except that State law merely conforming to reenacting Federal law establishing a national filing eystem does not constitute a second office for filing as designated by the laws of euch State; or (B) With Clerk Of District Court-in the office of the

clark of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the properly subject to the lien ts situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) end (4), property shall be deemed to be siluated-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tangible or intengible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the businese is located, and the residence of a taxpayer whose residence is wilhout the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail



(g) **REMING OF NOTICE.**—For purposes or mis-

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of ilen shall be treeted as filed on the dete on which it is filled (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written intermation (in the manne prescribed in regulations lesued by the Secretary) concerning a change in the faxpeyer's residence, if a notice of such ilen is also filed in accordance with subsection (f) in the State in which such residence le

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to euch regu-tetions as the Secretary may prescribe, the Secretary shalt tasue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become fegally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that le in accordance with auch requirements releting to terms, conditions, and form of the bond and euretias thereon, as may be specified by euch requistions

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(a) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Dieclosura of amount of outstanding lien,-if a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishee eatisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in euch property

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Federal Ta	ax Lien Ur	der Inter	nal Reven	ue Laws
District	-	Serial Num	ber	F	or Optional Use by	Recording Office
B	ALTIMORE,	MD	529107	7361		
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amousests that may	1, 6322, and 6323 of the control of the control of the control of the control of these taxes, accrue.	nd penalties) I emand for paym nerefore, there is s to property be	have been nent of this is a lien in elonging to	UNEEN ANNE'S COUNTY	CLERK, CIRCLE AND INC.
	PO BOX 394 GRASONVILL	E. MD 21638-0			YINC	26
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given his date, operate as a cer	en in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		Balance essment (f)
1949	12/31/86	215-50-5762	12/25/89	Ø1/24/Ø	1	4873.96
	: :					й 4 г
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	L T COURT 1617	Total	\$ 1	4873.96
	s prepared and	olgilod at	IMORE, MD			, on this,
the <u>4000</u> da	ay of March	_ , 19	•			
Signature	XX 2004	Δι	Title	MA	NAGER	•

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DELAWARE - MARYLAND

1990

BONNIE E JOHNSON

PG BOX 394 GRASONVILLE, MD 21638-0394

COURT RECORDING INFORMATIONS ១ភ្នំន ಆಱರ≀ಸ 12/201989 01/24/2000

CLERK OF THE CIRCUIT COURT **BUEEN ANNELS COUNTY** CENTREVILLE, MD 21617

Baltimore, MD

Chiefs SPf

14873.96

14873.96

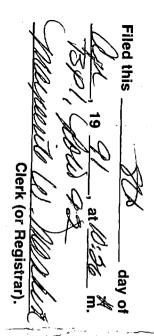
Form 668(Z)

Department of the Treasury - Internal Revenue Service

(Rev.8-97)

Certificate of Release of Federal Tax Lien

				- Cacia	
District		Serial Nur	nber		For Use by Recording Office
	E-MARYLAND	I taxpayer, under the r	529107361 equirements of sect	lon 6325 (a)	
of the Intern additions. Ti additions ha internal reve	nal Revenue Code h herefore, the lien p as been released. T enue tax lien was file	as satisfled the taxes rovided by Code sec he proper officer in	s listed below and a tion 6321 for these the office where th in 1 OS	all statutory taxes and e notice of	RECEIVED CLERK, CHICUIT COURT 98 MPR 70 PM 12: 49 QUEEN ANNE'S COUNTY
these taxes	and additions.				NNE.
Name of Tax	BONNIE	E JOHNSON			VED UIT COURT PM 12: 49
Residence	PO BOX 394 GRASONVILL	E, MD 21638-0:	394		VTH VTH
$\frac{q}{2} \frac{dq^{n-p}}{d}$	f •	But the second		İ	· · · · · · · ·
COURT RI Liber bp1	ECORDING INF Page 92	DRMATION: UCC No. n/a	Serial N	No.	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	D 4	Last Day for Refiling (e)	
1040 ******	12/31/1988	215-50-5762	12/25/1989	01/24/200	00 14873.96 ********
				·	
Place of Filing	QUEEN	OF THE CIRCUI	4	To	otal \$ 14873.96
This notice wa	as prepared and s	signed atBalt	timore, MD		, on this,
the <u>20th</u>	day of March				
Signature	(Ollan	X		≘f, SPf	of Footbral Tay lian Rev. Rul. 71-466, 1971-2 C.B. 409



United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pay the seme after demand, the amount (Including any interest, eddillonel emount, addition to tax, or assesseble penalty, together with any costs that may accrue in addition tharato) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

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Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsection (e) ehell be filed-(A) Under State Lews

(i) Real Property in the case of real property in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is sliuteled; and

(II) Personal Property-in the case of personal (ii) Personal Property-in the case of personal property, whether langible or inlangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; except that State law merely conforming to reenecting Federal lew establishing a netional filing system does not consultate to except effects to the reenscuing receive we establishing a neuonal liling system does not consillute a second office for filling as designated by the lews of such State; or (B) With Clerk Of Dietrict Court-In the office of the clerk of the United Stetes district court for the judicial district to the control of the Clerk of the United Stetes of State Court-In the processing the control of the Clerk of the United Stetes of State Court-In th

in which the property subject to lien is situated, whenever the Stele has not by law designated one office which meets the

requirements of subparegraph (A), or

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For purposes of paragraph (2) (8), the residence of a corporation or pertnership shell be deemed to be the piece at which the principal execulive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

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(A) II-

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal T	ax Lien Un	der Inte	rnal Rev	venue Laws	
District		Serial Num	ber		For Optional	Use by Recording Office	<u>, </u>
	ALTIMORE,	MD	529107	7242			AR
notice is giver assessed again liability has bed favor of the Uni	n that taxes st the following made, but ited States on for the amounts that may	, 6322, and 6323 of the control of the control of the control of the control of these taxes, accrue.	and penalties) hemand for paymerefore, there is to property be and additional	nave been ent of this s a lien in lionging to		CLERK, CIRCUIT COURT 1991 APR -8 AH 10: 2 OUEEN ANNE'S COUNT	
esidence 1 S IMPORTANT R	37 LONG P STEVENSVIL	OINT RD LE, MD 21666- RMATION: With respec	9606 t to each assessr		· · · · · ·	AN ID: 26	į t
	y following suci	refiled by the date given h date, operate as a cer			or U	npald Balance	
Kind of Tax	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)		f Assessment	
1949	12/31/89	213-48-7606	Ø5/28/9Ø	Ø6/27/	· Ø Ø	3491.06	<u> </u>
			- F			en en en en en en en en en en en en en e	i i
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	To	tal \$	3491.06	_
This notice was	prepared and	signed atBALT	IMORE, MD			, on th	is,
the <u>28th</u> da	y of March	_ , 19 <u>91</u>	•				þü
ignature for	W. B.	locknow a	Title	٢	1ANAGER		_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

FORM **669-C** (Rev. August 1983)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

'(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAC	James H. and I	Bonnie L. Mart	in	
			, City ofStevens	ville
			, State ofMarylan	
			the sum ofThree Thousand	
Ninety One Dolla	irs and 06/100	Internat revenue tax in	ors (\$ 3,491.06	
lawfully assessed, to		Doir	us (p	
KIND OF TAX	TAX PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE
(a)	(b)	(c)	(d)	(e)
1040	12-31-90	05-28-90	213-48-7606	3,491.06
CLERK.	RECEIVED CIRCUIT COURT	* •		
93 JAA	-8 PM 2: 37		·	ļ
QUEEN	ANNE'S COUNTY	<u>.</u>		
	<u> </u>		TOTAL	\$ 3,491.06
·	• .	•	the lien of the United States, a	
			ount of said tax indebtedness,	
Queen Anne	e's County	, and also	o with the	
		, in acco	ordance with the applicable p	rovisions of law.
WHEREAS, the	lien of the United Sto	rtes, Federal Number	529107242 , for said tax has	attached to certain
property described as	s:			

ALL those lots or parcels of land situate, lying and being in the Fourth Election District of Queen Anne's County, Maryland, being known and designated as Lots Nos. 11 and 12, Block "B", Section 1, as shown on the plat entitled "ROMANCOKE ON THE BAY", by William D. Purdum, registered surveyor, dated August 15, 1952, and recorded among the land records of Queen Anne's County in Liber T.S.P. No. 6, folio 330.

BEING all that lot or parcel of land granted and conveyed to the said Paul M. Hantske and Betty Ann Hantske, by deed from Robert L. Lynch and wife, dated January 14, 1983, and recorded January 19, 1983 among the land records of Queen Anne's County, Maryland, in Liber M.W.M. No. 192, folio 557.

				•	
ol broperty/	นอารสันวรอก	CONTINUES	sbace tor	S 11/1 8	80)

	Q
j	10

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal
By. By. Procedures Branch
the 3ed day of December 1992.
WITNESS my hand at Baltimore, Maryland, on this,
is attached, wheresoever situated.
the force and effect of said tax lien against and upon all other property or rights to property to which said lien
Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however,
with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(B) of the Internal Revenue
the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged
District Director of Internal Revenue at <u>Baltimore</u> , Maryland, charged by law with
NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Hightower
in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;
WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States

DELAWARE-MARYLAND

80 iragA

JAMES H & BONNIE L MARTIN

137 LONG POINT AD STEVENSVILLE; PD 21866-7606

COURT RECORDING INFORMATION:

∀sM.

23rd,

Page

Serial No. 3781

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLEY MD 21617

金○。其甲與30

Ealtimore: MD

Chiefy SPF

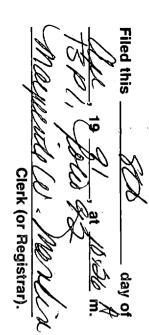
Form 668 (Z)²²⁸4

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

Certificate of Release of Federal Tax Lien

District		Serial Nur	mber		For Use by F	Recording Office
DELAWARE-MA	ARYLAND		529107242			
I certify that as of the internal I all statutory ad taxes and addit notice of interna	to the following- Revenue Code h ditions. Therefor tions has been in al revenue tax lie authorized to r	name taxpayer, the require ave been satisfied for the second of the seco	ulrements of section he taxes listed below Code section 632 fficer in the office in OS	ow and for 1 for these where the		CLERK, CIRCUIT COURT 97 JUN 10 AM 10: 56 OUEEN ANNE'S COUNTY
Name of Taxpay	^{/er} JAMES H	& BONNIE L MA	ARTIN			AE'S COTT
	37 LONG PO TEVENSVILL		666-9606			AHIO: 56
COURT RECOR Liber bp1	RDING INFO Page 92	RMATION: UCC No. n/a	Serial N 1578	lo.		
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	<u> </u>	Inpaid Balance of Assessment (f)
1040	12/31/89	213-48-7606 ******	05/28/90	06/27/00 ******	و الم	3491.06
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tot	tal \$	3491.06
This notice was		gned atBalt	imore: MD			, on this,
Signature			Title	Chief, SPf		•



Notice of Tax Lien

Heet w & Delner G

6. 101

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or reluses to pey the same after demand, the amount (including any Interest, additional emount, eddition to tax, or assesseble penelly, together with any costs their mey secrue in eddition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the arising out of such liability is salistied or becomes unenforceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be velid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment Ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

(1) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subction (e) shell be filed-

(A) Under State Laws
(I) Reel Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property eubject to the lien is altituted; and

(ii) Personal Property-In the cese of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lien is situated; except that Stale law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State, or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever that State has not by law designated one office which meets the requirement of subparagraph (A) or

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situeted(A) Real Property - In the case of real property, et its physical incallent or

(B) Personel Property-In the case of personel property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of a corporellon or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased et retall



Lien # 1579

(g) HETHING OF NOTICE.—For purposes of this section-

(1) **General Rule.**—Unless notice of then is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of the shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of iten reflied during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is railled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretery received written informetion (in the manner prescribed in regulations issued by the Secretery) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year pariod anding 30 days after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internet revenue lax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, logether with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

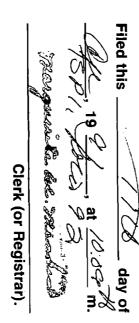
(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lian, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has a right in the property subject to such lien or intands to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Intern	nal Revenue Laws
strict		Serial Numb	per	Fo	or Optional Use by Recording Office
BA	ALTIMORE,	ΜD	529107	278	٩
otice is giver ssessed again ability has be avor of the Uni his taxpayer	n that taxes st the following made, but ited States on for the amounts that may	, 6322, and 6323 of the (Including Interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) is mand for paymere erefore, there is to property be and additional	nave been ent of this s a lien in longing to	RECEIVLU QLERK.CIRCUIT CODE 1991 APR -8 AN IO 26 UULEN ANNE'S COUNTY
sidence E	BAY VIEW L	ONG NECK RD 106			` 0,
	BRAYSONVIL				
below, unless i	notice of lien is By following suc	RMATION: With respect refiled by the date give h date, operate as a certification of the control	n in column (e),	this notice	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(θ)	(1)
1040 1040	12/31/88 12/31/89		11/12/90 07/30/90	12/12/00 Ø8/29/00	
		·			
·		Comment of the second of the s			
		· · · · · · · · · · · · · · · · · · ·		, , , , , , , , , , , , , , , , , , , ,	
ace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Total	\$ 4517.12
his notice was	prepared and	signed atBALTI	MORE, MD		, on this,
ie <u>28th</u> da	y of <u>March</u>	_ , 19 <u>91</u>			. ا
gnature for //	W. Ble	usproc AC	Title	MAN	JAGER
(NOTE: Certific	ate of officer author	ized by law to take acknowledg	mente is not assenti	al to the validity of No	otice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Ø $\overline{\mathsf{x}}$ P

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pay the seme efter demand, the emount (including eny interest, additional emount, eddition to tax, or assesseble penelty, together with eny costs that mey accrue in addition thereto) shall be a lien in fevor of the United States upon all property and righte to property, whether real or personal, belonging to euch person.

Sec. 6322. Period Of Lien.

Untess another dete is specifically fixed by lew, the lien Imposed by section 6321 shell arise et the time the assessment is made and shall continue until the liability for the demount so assessed (or e judgment egeinst the taxpeyer arising out of such liability) is setisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos-

ed by section 6321 shell not be valid as egainst any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subshall be filed-(A) Under Stele Laws

(I) Reel Property - In the case of real property, In

one office within the State (or the county, or other governmental subdivision), as designated by the tews of such Stete, in which the property subject to the Ilen is eliutated; end (II) Personal Property-In the case of personel

property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that Stete law merely conforming to reenecting Federal lew establishing a netional filing system does not constitute e second office for filing as designated by the lews of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegreph (A), or
(C) With Recorder Of Deeds Of The District Of Coliamble - In the office of the Recorder ot Deeds of the District
of Columbia, if the property subject to the lien is situeted in the

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of reel property, et its physical location: or

(B) Personal Property-in the cese of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporetion or pertnership ehell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstending eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retail.



(g) **Refiling Of Notice.**—For purposes of this section

(1) General Rule.—Unless notice of lien to refiled in the menner prescribed in paregreph (2) during the required retiling period, such notice of ilen shell be treeted as filed on the dete on which it is filed (in accordence with subsection (f) after the expiration of such ratiling partod.

(2) Place For Filing.—A notice of then refilled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, end the fect of refilling is entered end recorded in an index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period" meens-

(A) the one-year period ending 30 days efter the expiretion of 10 years efter the dete of the essessment of the tex, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch requletions as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to eny internal revenue tax not later than 30 days efter the dey on which -

(1) Liability Selisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied of has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond end sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration-Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outslanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in euch property.

Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	ider Inte	rnal R	evenue Laws	
District		Serial Num	ber	<u> </u>	For Option	al Use by Recording Office	<u> </u>
	BALTIMORE,		529107		. *		X D
notice is given assessed againability has befavor of the Uthis taxpayer	en that taxes Inst the followlr een made, but nited States on	I, 6322, and 6323 of to (including Interest and ing-named taxpayer. Do it remains unpaid. The all property and right ant of these taxes, accrue.	and penalties) hemand for paymenerefore, there its to property be	nave been lent of this is a lien in longing to	### 1772 AV	CLERK. DIRCUIT CILLS I	
Name of Taxpa	yer JAMES	T THOMA		1	•	CHROUT CHAPT	
Residence	GENERAL DE SUDLERSVIL		9999		v · · •	1 77	****
below, unless	s notice of lien is day following suc	RMATION: With respect refiled by the date given his date, operate as a cer	en in column (e),	this notice	or	Unpaid Balance	- 4
Kind of Tax (a)	Ended (b)	identifying Number (C)	Assessment (d)	Refiling (e)		of Assessment	_
1Ø4Ø	12/31/88	172-38-5880	10/02/89	11/01/	99	2353.70	
							X A
	·						
				·· •			
		'	e Esta de La Caracteria de la Caracteria de la Caracteria de la Caracteria de la Caracteria de la Caracteria d La Caracteria de la Caracteria				
Place of Filing	CLERK QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Tot	al \$	2353.70	
					<u> </u>		_
This notice wa	as prepared and	signed at BALT	IMORE, MD			, on this	s, •
the 28th d	lay of March	, 19 91	•.				Fk:
Signature	Dicia		CS Title		ANAGER		_
(NOTE: Certif	ficate of officer author	Ized by law to take acknowled	igments is not essentia	al to the validity o	f Notice of Fe	deral Tax Ilen	

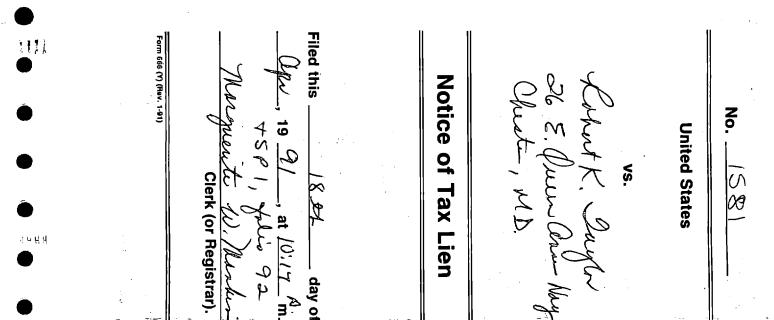


(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District 2	C 1 4	Serial Numi	per		For U	lse by Recording Office
of the Internal Dall-statutory ad- taxes and addi notice of Intern	Revenue Code haddillons. Therefore the littons has been all revenue tax lies authorized to r	-name taxpayer, the required by the save been satisfied for the re, the lien provided by the released. The proper officen was filed on	e taxes listed belo code section 632 cer in the office	ow and for 1 for these where the		RECEIVED CLERK, CIRCUIT COURT 96 SEP 13 AH 9: 52 QUEEN ANNE'S COUNTY
Name of Taxpa	yer		- 11			CEIVED IRCUIT COURT 13 AM 9: 52 NNE'S COUNTY
Residence	JAMES 7	THOMA)RT 52
	ENERAL DEL UDLERSVILL	IVERY E, ND 2166	8-9999			
COURT RECO Kind of Tax (a)	RD Tax (be A 66 TO FEmbled (b)	RMATION: Ideกใช้ying Number (c)	Date of Assessment № (d)	Last Da		Unpaid Balance of Assessment (f)
1040 ******		172-38-5880 ********	10/02/89 *******	11/01/ ******		2353.70 ***********
		-				
Place of Filing					Total	\$
This notice was	QUEEN	ANNE'S COUNTY VILLE, ND 216 gred at ,				2353.70
theday	Office is	,19Baitim	Title	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax naglacts or rafusas to pey tha same after damend, tha emount (including any interest, additional amount, eddition to tax, or assassable panally, together with eny costs that may accrue in eddition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, balonging to auch person.

Sec. 6322. Period Of Lien.

Unlass another date is epecifically fixed by lew, the lian imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so essessed (or e judgment egainst the texpeyer arising out of such liability) is satisfied or becomes unanforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lian Imposed by section 6321 shall not be veilid as against any purchasar, holder of a sacurity interest, mechanic's lianor, or judgmant lien creditor until notice thereof which meats the requiremants of subsaction (f) has been filled by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Place For Filing . The notice referred to in subsection (a) shell be flied.

(A) Undar Stata Laws

(I) Real Proparty - In the casa of raal proparty, In one office within the State (or the county, or other governmentel subdivision), es designeted by the laws of such State, in which the property subject to the lian is siluteled; end

(ii) Personal Property-in the case of personal proparty, whalhar tanglible or intangible, in one office within tha State (or iha county, or other govarnmantal aubdivision), es designeted by the lews of such State, in which the property subject to the lien is situated, axcept that State law marely conforming to reenacting Fadaral law astablishing a netional filling system does not constitute a aecond office for filling as designated by the lews of such Stete; or (B) With Clerk Of District Court-in the office of the

clark of the United States district court-in the onice of the clark of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements of subparagraph (a) or

requirements of subparagraph (A), or (C) With Recorder Of Deads Of The District Of Columble - In the office of the Recorder of Deads of the District of Columbia, it the property subject to the lian is situeted in the

District of Columbia.

- (2) Silus Of Property Subject To Lian For purposes of paragraphs (1) and (4), property shell be deemed to be situeted.

 (A) Real Property In the case of real property, at its physical location or
- (B) Parsonel Property-in the case of personal property, whathar tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the place at which the principal executive office of the business is loceted, and the residence of e texpayer whose residence is without the United States shall be deamed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vahicles



Lien # 1581

(g) Refiling Of Notice.—For purposes of this action

(1) **General Rule.**—Unlass notice of lian is rafiled in tha mennar prascribed in paregreph (2) during the required refilling period, such notice of lian shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiretion of such refilling period.

(2) Place For Filing.—A notice of Ilan rafilad during the required rafiling period shall be affective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of raal proparty, and tha fact of rafilling is antarad and racorded in an Indax to tha extant raquired by subsection (f) (4), and

 (B) In any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the Sacratary recalvad writtan information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the texpeyer's residence, if a notice of such lian is also filled in accordance with subsection (f) in the Steta in which such residence is located.

- (3) Required Refiling Period.—In the case of any notice of lian, the term "required refilling period" means-
- (A) the one-year period anding 30 days effer the expiration of 10 years efter the deta of the assessment of the tax, and
- (B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such ragulations as the Secretary may prescribe, the Secretary shall issue a cartificate of ralease of any flan imposed with respect to any Internal ravenue tax not leter than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceable - The Secralary finds that the liebility for the amount assessed, togeth—ar with all interest in respect thereof, has been fully satisfied or has become leadily unanforceable; or

has become legally unanforceable; or
(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the peymant of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suraties thereon. As may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lian has been filed pureuant to section 6323(f), the amount of the outstanding obligation secured by such tian mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	ax Lien Un	der Inte	ernal	Revenue Laws
District			Serial Numb	per	•	For Op	tional Use by Recording Office
	ALTIMORE,			529108			
notice is give assessed agair liability has be favor of the Unthis taxpayer interest, and c	n that taxes not the following en made, but alted States on for the amou oosts that may	(Including ng-named to it remains all proper int of the accrue.	Interest areaxpayer. Description of the unpaid. The unpaid rights see taxes, as	ne Internal Reve and penalties) he mand for paymerefore, there is to property be and additional	nave been lent of this is a lien in lionging to		CLERK, C 1991 APR QUEEN A
Name of Taxpay	er KORFKI	K TAYL	.OR		·		THE CONTRACTOR
	26 E QUEEN CHESTER, M			/	-		PECCETOR IN DE LA UNITA DE LA NIVERNA ANNETS COUNTY
below, unless	notice of lien is ay following sucl	refiled by t	he date give	to each assessr n in column (e), ificate of release	this notice		
Kind of Tax (a)	Tax Period Ended (b)	-	g Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)
1040 1040	12/31/84 12/31/87		4-2517 4-2517	Ø5/25/87 Ø5/3Ø/88	Ø6/24/ Ø6/29/		875.27 1931.26
1949 1949 1949	12/31/88 12/31/88 12/31/89	204-3	4-2517 4-2517 4-2517	05/29/89 05/14/90	Ø6/28/ Ø6/13/	99	1860.62 2080.27
	······						4 g
Place of Filing				<u> </u>			
	QUEEN	OF THE ANNE'S EVILLE,		COURT	То	tal \$	6747.42
This notice was	s prepared and	signed at _	BALTI	MORE, MD			, on this,
the 11th da	yo M<u>Pril</u> }a	_ , 19 <u>_ 91</u>					
Signature	had I	ppe	AC	Title	M	IANAGE	ER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax IIen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

For Use by Recording Office Area: Serial Number SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529108530 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 18 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer ROBERT K TAYLOR Residence 26 E QUEEN ANNE WAY -CHESTER, MD 21619-9418 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. 92 n/a 1581 Tax Period Last Day for Refiling Date of Unpaid Balance Kind of Tax **Identifying Number** Ending Assessment of Assessment (a) (b) (c) (d)(e) (f) 1040 12/31/1986 204-34-2517 05/25/1987 06/24/1997 875.27 1040 12/31/1987 204-34-2517 05/30/1988 06/29/1998 1931.26 1040 12/31/1988 204-34-2517 05/29/1989 06/28/1999 1860.62 12/31/1989 1040 204-34-2517 05/14/1990 06/13/2000 2080.27 Place of Filing CLERK OF THE CIRCUIT COURT **OUEEN ANNE'S COUNTY** 6747.42 Total CENTREVILLE, MD 21617 Baltimore, MD This notice was prepared and signed at $_{-}$, on this, 07th day of December Signature Title Compliance Technical Support Manager

(1581)

(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:	/6515 EVDI 0	100 1001 111	Serial N	lumber		For Us	e by Recording Office
SMALL BUSINESS, Lien Unit Phone: (/SELF EMPLO 410) 962-18	71 AREA #13		52989224	0		
I certify that the foll of the Internal Rev additions. Therefo additions has been internal revenue ta: 1998, is a these taxes and advance of Taxpayer	enue Code has re, the lien pro released. The x lien was filed suthorized to no dditions.	satisfied the taxes vided by Code sec proper officer in on May ate the books to sh	s listed to tion 632 the office 04	pelow and all sta 21 for these tax e where the no	atutory es and tice of		RECEIVED CLERK, CIRCUIT COURT O1FEB -7 AM 10: 1,7 OUEEN AMIE'S COUNTY
Residence		E VALLEY CI , CA 95135	R	,			
Liber Page ISP1 154	COURT UCC No. n/a	RECORDING I Serial No. 2566(1581)		MATION:	_		
Kind of Tax	ax Period Ending (b)	Identifying Num	ber A	Date of Assessment (d)	Re	Day for efiling (e)	Unpaid Balance of Assessment (f)
	/31/1987	204-34-251	7 05	/30/1988	_	9/1998	5257.03
						:	
Place of Filing	QUEEN	OF THE CIR ANNE'S COU EVILLE, MD	NTY			Total	\$ 5257.03
This notice was protected thed		uary 2001		imore, MD			, on this,
Signature	She	ta		Title Comp Mana	ager		ical Support

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United States

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or retuses to pey the same efter demand, the emount (including any interest, additional emount, addition to tax, or assessable psnalty, together with any costs that mey eccrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such liebility) is satisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by eection 6321 shall not be valid as egainst any purcheser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requiremente of subsection (f) has been filed by the Secretary.

η Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subeaction (e) shall be filed-

(A) Under Stale Laws

(i) Real Property - In the case of reel property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch State, in which the property subject to the lien is eltutated; and

(ii) Personet Property-in the cese of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmentel eubdivision), as designeted by the lews of such State, in which the property subject to the lien is eltuated, except that State law merely conforming to reenacting Federal law eetablishing e netional filing eystem does not constitute a second office for filing

as designated by the laws of such State; or (B) With Clerk Of District Count-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-1 A Jumbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), properly shell be deemed to be situeted-(A) Real Property - in the case of reel property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tengible or intengible, el the residence of the taxpayer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business le located, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased et retali



(g) **Hetiling Ut Notice.**—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, euch notice of tian shall be treated as filed on the dete on which it is flied (in accordence with subsection (f) efter the expiration of such reliling period.

(2) Place For Filing.—A notice of then refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of iten is reflied in the office in which the prior notice of lien was filed, end

(ii) In the case of real property, and the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulationa issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the State in which euch residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period anding 30 deye after the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary ehall Issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or hae become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirementa relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in euch property.

(Rev. January 1991)

(2)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	 !	Serial Numb	er		For Options	al Use by Recording Office	_ (
В	ALTIMORE,	מא	529108	487			:11
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	, 6322, and 6323 of the (including interest and ing-named taxpayer. De it remains unpaid. The all property and rights into of these taxes, a accrue.	nd penalties) he mand for paymerefore, there lest oppose to the the second the second to the second	ent of this s a lien in longing to		HERK, DIRCHIT COUNT	(
Name of Taxpay	er Robert	C & KAREN M GR	AULICH		•	NNE S	(
	RT 2 BOX 1 CENTERVILL	83 E, MD 21617-94	40			COUNT	# 2 1
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice		7	(
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)	- (_
1040	12/31/89	216-70-4550	Ø9/24/9Ø	10/24/	øø	146.97	
		-					11
		e.*					
		e e e	· -			•	
	4	10 mm (1 mm) (1	(1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4				
				· (;			R #
Place of Filing							_
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	617	Tot	al \$	146.97	
This notice wa	s prepared and	signed atBALTI	MORE, MD	-		, on th	is,
the <u>11th</u> d	ay of <u>April</u>	_ , 19 <u>- 71</u>) t
Signature for	T.BM	orbs ac	Title	M	ANAGER		
	ilcate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowledge)	gments is not essenti	al to the validity o	of Notice of Fe	ederal Tax lien Form 668 (Y) (Rev. 1-	91)

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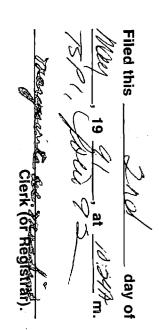
Form 668 (Z)
(Rev. 5-94)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District		Serial Numb	Serial Number			For Use by Recording Office		
В	ALTIMORE, (MD	5291Ø8	487				
I certify that as of the internal all statutory ac taxes and add notice of intern	to the following- Revenue Code had ditions. Therefor Itions has been real revenue tax lie a authorized to n	name taxpayer, the requieve been satisfied for the e, the lien provided by Celeased. The proper offi	rements of section taxes listed below to the section 6321 cer in the office April 18	on 6325 (a) ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 95 JAN -5 AM 10: 09 QUEEN ANNE'S COUNTY		
Name of Taxpa	^{yer} ROBERT C	& KAREN M GRAU	LICH			NNE'S CO		
	RT 2 BOX 19 CENTERVILL			VED UIT COURT AM 10: 09				
CoURT REC Liber 1	ORDING INFO Page 92	ORMATION: UCC No. n/a	Serial No 1582	·				
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Da Refili <i>(e)</i>		Unpaid Balance of Assessment (f)		
1040	12/31/89		Ø9/24/9Ø	10/24/		146.97		
Place of Filing								
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT		Total	\$ 146.97		
	prepared and si	•	MORE, MD		, 	, on this,		
Signature	aller		Title	Chief	SPf			



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United States

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to fax, or assessable penalty, together with any costs that may accrue in addition thereto) ehall be a lien in favor of the United Statee upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as against any purchase, holder of a security interest, mechanic's lienor, or judy ment lien creditor utili notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

- (1) Place For Filing The notice referred to in subscition (a) shall be filed-
 - (A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is sliutated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is eliuated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Statee district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose reeldence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securitie
- Motor vehicles



Lien # 1583

(g) Refiling Of Notice.—For purposee of this section-

(1) **General Rule.**—Unless notice of lien le refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordence with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required retiling period shall be affective only

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is enlered and recorded in an Index to the exient required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of euch lien is also filled in accordance with eubeection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terme, conditione, and form of the bond and sureties thereon, as may be specified by such acceptables.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

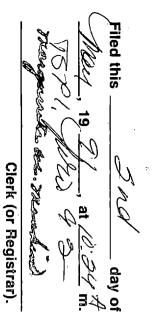
(2) Disclosure of amount of outstanding iten,-if a notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right to such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Intern	al Revenue Laws
District		Serial Numb	per	Fo	r Optional Use by Recording Office
В	ALTIMORE, I	MD	529109	42Ø	2 5 2
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes not the following the made, but nited States on for the amousts that may a	i, 6322, and 6323 of the (including Interest and including Interest and it remains unpaid. The all property and rights into f these taxes, a accrue.	nd penalties) hemand for paymere fore, there is to property be and additional	nave been lent of this s a llen in longing to	RECEIVED CLERK. CIRCUIT COURT 1991 MAY -2 M 10: 24 OUEEN ANNE'S COUNTY
	PO BOX 15 QUEENSTOWN	, MD 21658–001	5		
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice as defined	<u> </u>
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941	06/30/89 09/30/89		12/11/89 Ø5/14/9Ø	Ø1/10/00 Ø6/13/00	
	·				};
Place of Filing		ANNE'S COUNTY	COURT	Total	\$ 19661-41
This notice wa	as prepared and	signed atBALT:	(MORE, MD		, on this,
	ay of Pril	, 19 <u>91</u>			
Signature of for	W. AMES	memater	Title		'ENUE OFFICER Ø1-2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien



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Elleworth Buckeryhan

United States

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o. 1584

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or reluses to psy the eeme after demand, the amount (including any interest, additional emount, addition to tax, or assessable penalty, 'together with any costs that may accrue in addition thereto) ehall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to euch person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment le made and shall continue until the liability for the amount so essessed (or a judgment egeinst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapee of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shell not be velid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

 Piece For Filing - The notice referred to in subsection (a) shell be filed-

(A) Under Stele Laws

- (i) Real Property In the case of real property, in one office within the State (or the county, or other governmentat subdivision), as designated by the lews of such State, in which the property subject to the lien is situteted; end
- (II) Personal Property-in the cese of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that Stete lew merely conforming to reenecting Federal lew establishing a national filling eystem does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Ot District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meete the regularments of subpergraph (A) or

State has not by law designated one office which meele the requirements of subperagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia In the office of the Recorder ot Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Silus Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be silueled-(A) Real Property - In the case of reel property, et its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- I. Securtiles
- 2. Motor vehicles
- Personal property purchased at rotall



Lien # 1584

(g) Refiling Of Notice.—For purposes of this section-

- (1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregreph (2) during the required refilling period, euch notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refilling period.
- (2) Place For Filing.—A notice of lien refited during the required refiling period ehell be effective only-

(A) If-

- (i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and
- (ii) in the case of reel property, and the fect of retilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if notice of such lien is also filled in eccordence with subsection (f) in the State in which such residence!

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" meens-

(A) the one-yeer period ending 30 days after the expiration of 10 years after the dete of the essessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required reliling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulations as the Secretary mey prescribe, the Secretary shell issue a certificate of release of any lien imposed with respect to any Internal revenue tax not teter than 30 days efter the day on which

(1) Liability Setisfied or Unenforceable - The Secretary finds thei the liability for the emount assessed, together with atl intarest in respect thereof, has been fully satisfied or has become tegally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that le conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordence with euch requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien,-if notice of lien has been filed pursuent to section 6323(f), the emount of the outstending obligation secured by such lien may be disclosed to eny person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

	140110	o or read	iai iaz	CICII OII	uci ilitci	nai n	evellue Laws
District		Se	rial Numbe	r		For Option	nal Use by Recording Office
В	ALTIMORE,	MD		529105	417		
notice is give assessed agai liability has be favor of the Ui this taxpayer	y sections 632 en that taxes nst the following een made, but nited States on for the amou costs that may yer ELLSWO	(Including In: ng-named taxp it remains un all property a int of these	terest and payer. Dem pald. Ther nd rights t taxes, an	l penaltles) in penaltles) in and for paymerefore, there less to property be	nave been lent of this is a lien in lelonging to	Į.	OUTEN ANNE'S COUNT
	216 PINEY GRASONVILL		DING 638-966	3			10 24 10 24
below, unless	RELEASE INFO notice of lien is lay following suc).	refiled by the	date given	in column (e),	this notice		·
Kind of Tax	Tax Perlod Ended (b)	Identifying I	Number	Date of Assessment (d)	Last Day fo Refiling (e)	r	Unpaid Balance of Assessment (f)
6672	Ø6/3Ø/86	220-56-	9191	Ø8/27/9Ø	Ø9/26/9	7 2	167389.36
		**					Ÿ.
Place of Filing	QUEÉN	OF THE C ANNE'S C EVILLE,			Tota	al \$	167389.36
	as prepared and		BALTIM	IORE, MD			, on this,
the <u>24th</u> d		_ , 19 _ 91		Tin			·
Signature	Den John	м) 		Title		EVENUE 2-Ø1-2	OFFICER 628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

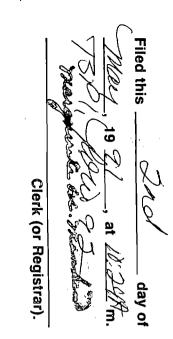
Form 668 (Y) (Rev. 1-91)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. 10-2000)		Certificate	or Ke	elease of F	ederai	I ax Lic	en
Area:	o / ant n. mar o	VIID ADDA #4	Serial I	Number		For Us	se by Recording Office
SMALL BUSINES Lien Unit Phone:				52910941	7		
of the Internal Re additions. There additions has bee internal revenue to	evenue Code has fore, the lien pro en released. The tax lien was filed additions.	expayer, under the satisfied the taxe vided by Code see proper officer in onMay but the books to s	es listed ction 63: the offic 02	below and all st 21 for these tax ce where the no	atutory es and tice of		RECEIVED CLERK CIRCUIT COURT 03 APR -4 PM 12: 09 DUEEN ANNE'S COUNT
							00 00 HZ:
Residence 216 GRAS		T LANDING D 21638-966	53				D COURT
Liber Page 1 92		RECORDING Serial No 1584		MATION:			
Kind of Tax	Tax Period Ending (b)	Identifying Nun	nber /	Date of Assessment (d)	Re	Day for efiling	Unpaid Balance of Assessment (f)
	6/30/1988	220-56-91	91 08	8/27/1990		6/2000	167389.36
Place of Filing	QUEEN	OF THE CIP ANNE'S COU EVILLE, MD	UNTY			Total	\$ 167389.36
This notice was puthe 30th	prepared and signal day of Marc			cimore, MD			, on this,
	day of		_·				
Signature	a k L	yell		Title Comp Mana		ce Techr	nical Support



State

Excerpts From Internal Revenue Code

668 (Y)

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment le made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

n Place For Filing Notice; Form.—

(1) Place For Filing - The notice relerred to in sub section (a) shall be filed-

(A) Under State Laws

(A) Under State Laws (I) Real Property - In the case of real property, I, one office within the State (or the county, or other governmental eubdivision), as designated by the laws of euch State, in which the property subject to the lien is situtated, and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State, or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deede Of The District Of Columbia - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), properly shall be deemed to be situated-(A) Real Property - in the case of real property, at its physical location; or

۵ Ξ

(B) Personal Property-in the case of personal property, whether langible or inlangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be desmed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at retalf

section-

(1) General Rule.—Unless notice of Ilen is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is flied (in accordance with subsection (f) after the expiration of such reliling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpsyer's residence, if notice of such ilen is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. —In the case of any notice of lien, the term "required refilling period" means.

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .- Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or (2) Bond Accepted-There le furnished to the Se-

cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that le in accordance with euch requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien,-if a notice of tien has been fited pursuant to eaction 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

	1101101	0.100010.10			
District		Serial Numb	er		for Optional Use by Recording Office
В	ALTIMORE,	MD	5291Ø9 —	419	Ļ
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the followir een made, but nited States on	, 6322, and 6323 of th (including interest ar ig-named taxpayer. De it remains unpaid. Th all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there I s to property be	ent of this s a lien in longing to	CLERK. ORCHITTA
Name of Taxpay	er DONALD	N CAMPBELL			URCUII IRCUII -2 /
	147 G1 MOR QUEENSTOWN	GAN NECK RD , MD 21658			AM ID: 24
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	Ø3/31/88		Ø3/13/9Ø	Ø4/12/Ø	Ø 148266.55
					·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	1 \$ 148266.55
	CENTR				
This notice wa	as prepared and	signed atBALTI	MORE, MD		, on this,

Form **668 (Y)** (Rev. 1-91)

		<u>.</u>	
ent no.	£	odne vras prapa sil augustra segnat at	a sul
	Í	. 1872 <u></u>	
			'

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1585

(Rev. 10-2000)

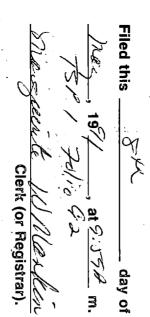
2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:	oc/cere empro		Serial Number		For Us	e by Recording Office
SMALL BUSINES Lien Unit Phone:			5291094	19		
of the Internal R additions. There additions has be internal revenue	levenue Code has efore, the lien proper released. The tax lien was filed additions.	satisfied the taxes vided by Code sec proper officer in on May	equirements of section 6 listed below and all stion 6321 for these tathe office where the n 02 low the release of this	tatutory xes and otice of		RECEIVED COURT COURT OI NOV 30 PM 2: 33
	NSTOWN, MD COURT	21658 RECORDING I	NFORMATION:			
Liber Page 1 92	e UCC No. n/a	Serial No. 1585				
Kind of Tax	Tax Period	Identifying Num	Date of Assessment	Re	Day for filing	Unpaid Balance of Assessment
6672 C	03/31/1988	361-36-765 ******	l ' '		2/2000	148266.55
Place of Filing	QUEEN	OF THE CIR ANNE'S COU EVILLE, MD	NTY		Total	\$ 148266.55
This notice was		mber , 2001	Baltimore, MI)		, on this,
	of 7. A		•	ager		ical Support

CAT. NO 600261



otice ⋝ P

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pey any tex neglects or refuses to pey the seme efter demand, the amount (including eny interest diditional amount, eddition to tex, or essessable penalty, together with any costs that mey accrue in addition thereto; shall be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made end shall continue until the liebility for the emount so essessed (or e judgment egeinst the taxpayer erising out of such liability) is settisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen impos-

ed by section 6321 shell not be velid as against eny purchaser, holder of a escurity interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing - The notice referred to in subsection (e) shell be filed.

(A) Under Stete Lews

(A) Grading terms — (I) Real-Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situtated; and

(II) Pereonal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such Stete, in which the property subject to the lien is siluated; except that State lew merely conforming to reenacting Federel lew establishing e netional filing system does not constitute a second office for filing

as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumbia - In the office of the Recorder of Deeds of the District Columbia, if the property subject to the lien le situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, at its physical location: or

(B) Personel Property-In the case of personel property, whether langible or inlangible, et the residence of the laxpever at the lime the notice of lien is filed

For purposes of peregreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice reterred to In subsection (e) shell be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of taw regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- Personal property purchased at ratell
- Personal property ourchased in casual sale



ien # 1586.

section-

(1) General Rule.—Unless notice of tien to refiled in the manner prescribed in paragraph (2) during the required reflling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordence with eubsection (f) after the expiration of such refliing period.

(2) Place For Fillng.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied to the office in which the prior notice of lien was filed, end

(ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under eubparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is elso filed in accordance with subsection (f) In the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the essessment of the tax, and

(B) the one-year period ending with the exptretton of 10 yeers effer the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions es the Secretary mey prescribe, the Secretary shelt Issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day

(1) Lieblilty Satisfied or Unenforceable - The Se cretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become tegally unenforceable; or

(2) Band Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requiremente relating to terms, conditione, and form of the bond and sureties thereon, as may be epecified by such,

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of tien has been filed pursuant to section 6323(f), the amount of the outstending obligation secured by such lien may be disclosed to any person who furniehes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Un	der Inte	ernal	Revenue Laws
District			Serial Numb	per		For Op	otional Use by Recording Office
Bi	ALTIMORE,	MD		529109	786		
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amousests that may	(including ng-named It remains all proper ant of the	interest and taxpayer. Designed in the second in the second register in the second in	e Internal Reve nd penalties) is emand for paym erefore, there is to property be and additional	nave been ent of this s a lien in longing to	- 30 11	RECEIVE CLERK, CIRCUII 1991 MAY -8 1
	PO BOX 181 STEVENSVIL	LE, MD	21606				COUN GEO COUNT
below, unless	notice of lien is lay following suc	refiled by	the date give	to each assess n in column (e), ificate of release	this notice		T
Kind of Tax (a)	Tax Perlod Ended (b)	Identifyi	ng Number <i>(c)</i>	Date of Assessment (d)	Last Day Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/86 12/31/87 12/31/88	Ø67-4	1Ø−3Ø39 1Ø−3Ø39 1Ø−3Ø39	10/03/88 10/02/89 10/09/89	11/02/ 11/01/ 11/08/	799	5242.77 28658.23 7444.63
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	To	otal \$	41345.63
This notice wa	s prepared and	signed at	BALTI	MORE, MD			, on this
	ay of Pril	, 19 <u>91</u>					
Signature for	T. KOVELL	atta	^	Title			UE OFFICER -1429

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1586

United States

VS.

Release of Tax Lien

and proper entry made in _______ Book No. ______, page ______

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

296

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

Serial Number

i certify that as (a) of the internation all statutory these taxes and the notice of international i	al Revenue Code additions. There additions has be ternal revenue tatherized to note to lons.	named tax have beer store, the en release tilen was he books	n satisfied for tillen provided bed. The proper of filed on	5291097 Ilrements of section to taxes listed be compared by Code section to officer in the officer of this lien for this lien for the section to the section	on 6325 low and 6321 for e where		CLERK, CIRCUIT COURT 93 SEP - 1 PH 12: 12
COURT RECO	O BOX 181 TEVENSVILL RDING INFO Page	E, MD RMATIO UCC	21606 N: No.	Serial No.		Cas #3	RECD FEE 3.00
I Kind of Tax	92 Tax Period Ended		/a /Ing Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)		(c)	(d)	(e)		(1)
	12/31/86 12/31/87 12/31/88 ******	067-4 067-4	0-3039 0-3039 0-3039 ******	10/03/88 10/02/89 10/09/89 *****	11/02/ 11/01/ 11/08/ ******	'99 '99	5242.77 28658.23 7444.63 ********
Place of Filing		ANNE'S	CIRCUIT COUNTY MD 216		Tota	l	\$ 41345.63
This certificate w	as prepared and	signed at	BALTIM	ORE, MD			, on this,
the 24±h day	ore How		 J	Title	Chiof	SDf	

Form 668(Z) (Rev. 4-84)

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2

Chief, SPf

otice X

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pey the eame after demand, the amount (including any interest, edditional emount, addition to tax, or assessable penalty, together with any costs that mey accrue in addition thereto) eheil be e lien in fevor of the United States upon eli property end rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dale is specifically fixed by law, the lien Imposed by section 6321 shall erise at the time the assessment le mede and shall continue until the liebility for the amount so assessed (or a judgment against the taxpayer arieing out of such liability) is satisfied or becomes unenforceabla by reeson of lapse of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary

n Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (e) shall be filed-(A) Under State Laws

(i) Real Property In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such State, in which the property subject to tha lien is situicied: and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situaled; except that State law merely conforming to reenacting Federel law establishing e netional filing eystem does not constitute a sacond office for filing as deelgnated by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparagreph (A), or (C) With Recorder Of Deede Of The District Of Columbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien le situated in the

District of Columbia.

网络人名英格兰 医电影 医皮肤

-(2)-Situs Of-Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive offica of the business is located, end the residence of a laxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragreph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such reflling period.

(2) Place For Filing.—A notice of the refiled during the required refilling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, end the fact of refilling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary, received written information (in the meaner prascribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meane-

(A) the one-year parlod ending 30 days after tha expiretion of 10 years after the date of the essessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such ragulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any tien imposed with respect to any internal revenue tax not later then 30 days after the day

(t) Liability Satisfied or Unanforceeble - The Secratary finds that the liability for the amount aseassed, together with all interast in respect thereof, has been fully satisfied or

has become legally unenforceable; or
(2) Bond Accepted-Thara is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with eli interest in respect thereof, within the time prescribed by law (including any extansion of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretiee thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Dieclosure of amount of outstanding lien,-if a notice of tien has been filed pureuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be dieclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such tien or intende to obtain e right in such property.

Form 668 (Y) (Rev. 1-91)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Serial Number For Optional Use by Recording Office BALTIMORE 529110510 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrue. Name of Taxpayer LLOYD M MONTFORD RT 1 BOX 218 V BENNETT POINT RD Residence QUEENSTOWN, MD 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IR8 6825(a) RRECTS ORIGINAL DATE IN COL. (e) ***

Kind of Tax	Tax Period Ended <i>(b)</i>	Identifylng Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	6/30/83	275-28-6438N	4/11/85	5/11/95	13796.55
					7.1
'					
-			•••		
Place of Filing	-	LCLERK OF THE CIR	CUIT COUR	<u></u> г	
_	ſ	QUEEN ANNE'S COL	YTNL	Total	s 13796.55
Original	Recording	CENTREVILLE, MD Data:	21617	7012.	*

10:17 58 1028

This notice was prepared and signed at ________, on this,

the 9th

Signature

On R. Richardson

Title

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev Pul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-9)

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demend, the emount (including any interest, edditional emount, addition to tax, or assesseble penalty, together with eny costs that mey eccrue in eddition thereto) ehell be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien,

Unless another deta is specifically fixed by lew, the lien imposed by section 6921 shell arise at the time the essessment is made and shall continue until the liability for the strount so essessed (or e judgment against the taxpayer arising out of such liebility) is actisfied or becomes unenforceable by reeson of lepea of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by aeotion 6321 shell not be veild as ageinst any purchaser, holder of a security interest, mechanic's lienor, or judge ment lien creditor until notice thereof which meets the regulre-

ments of subsection (f) has been filed by the Secretary. ര Place For Filing Notice; Form.—

(1) Piece For Filing - The notice reterred to in subsection (a) shall be filed-

(A) Under Stele Laws

(i) Beal Property - in the cese of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lawa of such State, in which the property subject to the lien is situlated; and

(II) Personel Property-in the cese of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of euch Stale, in which the properly subject to the lien is situated; except that State law merely conforming to reenacting Federal lew establishing a national filing system does not constitute a second office for filing

as designated by the lews of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the properly subject to lien is situated, whenever the State has not by law dealgnated one office which meats the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Coflumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

grander in the second

(2) Situs Of Property Subject To Lien - For purposes of parsgraphs (1) and (4), property shell be deemed to be sliuated-(A) Reel Property . In the case of real property, at its physical location; or

otice

en

(B) Personel Property-in the case of personal property, whether tangible or intengible, et the residence of the taxpayer et the time the notice of lien is flied.

For purposes of paragraph (2) (B), the residence of a corporation or pertnership shell be deemed to be the piece at which the principal executive office of the business is located, and the rasidance of a taxpeyer whose residence is without the United Stetes shall be deamed to be in the District of Columbia.

(3) Form - The form and content of the nolice referred to in subsection (e) shell be prescribed by the Secretery. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Sacurilles
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule. -- Unless notice of then is refited in the menner prescribed in paregraph (2) during the required refiling period, such notice of lien shell be treeted as filed on the dete on which it is filled (in eccordence with aubsection (f) after the expiration of such reliling period.

(2) Place For Filing.—A notice of lien reflied during the required refilling period shall be effective only-

(A) If-

(I) such notice of ilen is rafiled in the office in which the prior notice of lien was filed, and

(ii) in the case of reel property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under aubparagraph (A), the

Sacretary received written information (in the manner prescribed in regulationa issued by the Secretary) concerning e change in the laxpeyer'e realdance, if a notice of such lien is else filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

- (A) the one-year period ending 30 days after the expiralipn of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for auch notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien, -- Subject to such reguletions as the Secretary mey prescribe, the Secretery shall Issue a certificate of release of eny lien imposed with respect to any internal revenue tax not leter than 30 devs after the dev

(1) Liability Setiefled or Unenforceable - The Secretary finds that the liability for the amount assessed, logether with all interest in respect thereof, has been fully settisfied or

hes become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Se-cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, se may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

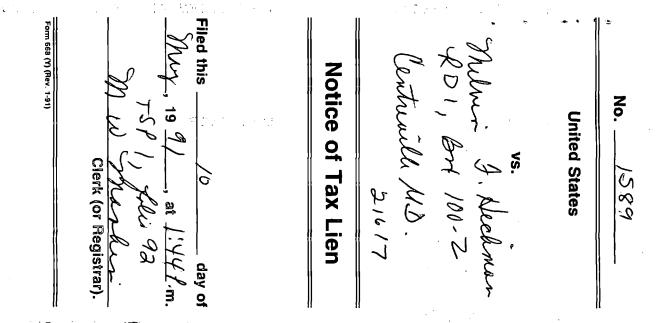
(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if a nolice of lien has been filed pursuent to section 6323(f), the amount of the guiatanding obligation segured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Interi	nal Reve	nue Laws
istrict		Serial Numb	er	F	or Optional Use	by Recording Office
BA	ALTIMORE		52911Ø	509) .e:
notice is give issessed agai lability has be avor of the Ur his taxpayer	en that taxes nst the followir een made, but nited States on for the amousts that may	i, 6322, and 6323 of the (Including Interest argenamed taxpayer. De it remains unpaid. The all property and rights into f these taxes, a accrue.	nd penalties) h mand for paym erefore, there l s to property be	nave been ent of this s a lien in longing to	OUELN ANNE'S COUNTY	CLERK.C
ine or raxpay	ei Compini	TONIFORD			45 17	RECEIVE ORGANIA
	RT 1 BOX 2 QUEENSTOWN	18 V BENNETT PO , MD 21658	INT RD		S COUNT	M 1: 77
below, unless shall, on the d	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a certing INAL DATE IN Control of the light of the ligh	n in column (e), ficate of release	this notice as defined	Unpa	ald Balance ssessment (f)
6672	6/3Ø/83	299-48-8Ø24N		(<i>5</i> / 5/11/95	5	13796.55
,		ش. ــــ				
ace of Filing	1	CLERK OF THE CIP QUEEN ANNE'S COU CENTREVILLE, MD	YTNL	Total	\$ 1	3796.55
Original	Recording	Data: 10:16 56	1025		<u></u>	
		10,10 00				
	s prepared and		IMORE, MD.			, on this
his notice wa	s prepared and		IMORE, MD.			, on this,

Form **668 (Y)** (Rev. 1-91)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same efter demand, the amount (including any interest, additional amount, eddition to tax, or assesseble penalty, together with any costs that may accrue in eddition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by lew, the lien imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the texpeyer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Impos-

ed by section 6321 shell not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the requiremente of subsection (f) has been filed by the Secretary

Place For Filing Notice; Form.—

(i) Piece For Filling section (a) shall be tiled-ਸ਼ੌ ਹੋ ਹੋ ਹੈ (2007) (1) Piece For Filling - The notice referred to in sub-

(A) Under Stete Laws

(I) Reet Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of euch Stete, in which the property subject to the lien is situteted; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stele, in which the property subject to the lien is situeted; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designeled by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district In which the properly subject to lien ie situeted, whenever the Stete has not by lew designated one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Coof Columbie, if the property subject to the lien is situated in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) end (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property-In the case of personal property, whether tengible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or partnership shell be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shell be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of tew regerding the form or content of a notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Molor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filled (in accordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of Ilen refilled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of reel property, and the fect of refilling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, it a notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

- (3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" means-
- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to eny internal revenue tax not later than 30 days efter the day on which -
- (1) Liability Setisfied or Unenforceable The Secretary finde that the liability for the emount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretery and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of euch time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding flen,-if e notice of lien has been filled pursuent to section 6323(f), the emount of the outstanding obligation segured by euch lien mey be disclosed to eny person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intende to obtain e right in such property.



Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal Rev	enue Laws
District		Serial Numb	per	.]	For Optional Us	e by Recording Office
В	ALTIMORE		529110	538		,
notice is give assessed again liability has be favor of the Un	on that taxes not the following the made, but alted States on for the amounts that may	1, 6322, and 6323 of the (including interest and ing-named taxpayer. Do it remains unpaid. The all property and rights into these taxes, a accrue.	nd penaltles) hemand for paymers erefore, there is s to property be	nave been lent of this is a lien in lionging to		
. ,						
	RD 1. BOX CENTREVILL					
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert IGINAL DATE IN	n in column (e), ificate of release	this notice as defined		UNITY 4
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day for Refiling		paid Balance Assessment
6672	6/30/83	216-48-5114	4/11/85	5/11/9	5	113945.22
						ć r
Place of Filing	(QUEEN ANNE'S CO		T Tot	al S	13945.22
Original	Recording	<u>·</u>			, •	
This notice was	s prepared and	·	IMORE, MD.			, on this,
the 9th da	(Jeb)					į,
Signature	Sen for	2 2) 3)	Title		REVENUE	OFFICER
(NOTE: Certific	cate of officer author	ized by law to take acknowledg	ments is not essentia	al to the validity o	f Notice of Federal	Tax lien

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Full. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

1889

THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South-04-degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

ting of the second of the seco

Form 669-D

(Rev. August 1983)

Certificate of Subordination of Federal Tax Lien Under Section 6325(d)(1) of the Internal Revenue Code

Whereas,Melvin	F. & Linda J.	Hickman		
Of RD 1, Box 100-Z	· · · · · · · · · · · · · · · · · · ·	, City of _	Centreville	
County of Queen A	nne's	, State of	Maryland	,
is indebted to the United S	States for unpaid i	nternal revenue ta	x in the sum ofTwo_hundre	ed eighty three
thousand four hundre	d fifty three	& 21/100 Do	llars (\$283,453.21	
lawfully assessed, to wit:				:
Kind of Tax	Tax Period Ended	Assessment Date	Identifying Number	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)
6672 6672	12-31-80 06-30-83	12-27-83 04-11-85	216-48-5114 216-48-5114	24,579.75 113,945.22
6672 6672	12-31-80 06-30-83	12-27-83	219-48-7384	30,800.07
0072	06-30-63	04-11-85	219-48-7384	114,128.17
				·
			Total	\$ 283,453.21
and rights to property of	the said taxpayer o	on account of said	the lien of the United States, tax indebtedness, was filed wi	attaching to all the property th theClerk of the
				
Queen Anne's Count	<u> </u>	•		
Whereas, the lien of t	the United States,	52890	dance with the applicable prov 9701, 528909702, 5291105 5291106998 , for sai	visions of law. 538 & d tax has attached to certain
property described as:	SEE ATTACHMENT	EXHIBIT - 2	A	_
	·	·		FED/LN 529110538 # RECD FEE 3,00
r court HO: II				1200 122 0100
VED UIT CC AM10:				
RECEIVED -ERK, CIRCUIT				
RESERVE SEP				
OUNE OUNE				

म्बर १८ वर्षाचिके साम्बर्णनामा भागतं १८ जिल्लेको जिल्लेको स्वातिकार्या सम्बर्धनामा स्वातिकार्या । । ।

(Use this space for continued	d description of property)
•	
Whereas, the District Director of Internal Revenue has de	etermined that upon the payment of the sum of
Thirty five thousand & 00/100	
equal to the amount with respect to which the tax lien is su	
liability in respect of the tax hereinbefore stated which sum	
sum by me is hereby acknowledged; H. J. Hightow	er, has authorized the
issuance, under the provisions of section 6325(d)(1) of the	Internal Revenue Code, of a certificate subordinating the
tax lien of the United States;	
Now, therefore, this instrument witnesseth, that I,	H. J. Hightower
District Director of Internal Revenue atBa	ltimore, Maryland, charged by law with the duty
of collecting and enforcing the collection of internal reven	
assessment hereinbefore stated, do, pursuant to the provisi	
subordinate the aforesaid tax lien, in the amount heretofore s	
Trust/Mortgage in the amount of \$47,000.00 to be	e held by the Centreville National Bank of
Maryland.	
saving and reserving, however, the force and effect of said	
property to which said lien is attached, wherever situated.	
Witness my hand atBaltimore, Maryland	, on this,
the 19th day of July	, 19 <u>91</u> .
Signature H. J. Hightower	Title
BY: Journe Howard	Chief, Special Procedures Branch
Note: Certificate of officer authorized by law to take acknowledgment Rev. Rul. 71–466, 1971–2 C.B. 409	ts is not essential to the validity of Subordination of Federal Tax Lien.

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1589

United States

VS.

Release of Tax Lien

Filed this _			day of
· .		., 19	М.,
and proper	entry made in		
		, page	·
1			
(P		Cle	erk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(**Z**)

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Department of the Treasury - Internal Revenue Service

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Pav	Andi	1984)
	-	

± U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

(NOTE: C.B. 409)

Certificate of Release of Federal Tax Lien

District		Serlal Number			For Optional Use by Recording Office
В	ALTIMORE, M	סו	5291105	538	
(a) of the Intern for all statutory these taxes and the notice of in 19 91, is autaxes and addit	al Revenue Code additions. There additions has be ternal revenue tax thorized to note tilons.	he books to show the rel	he taxes listed be by Code section (officer in the offic May 10	low and 6321 for e where	
Residence p	MELVIN F RD 1. BOX 1 CENTREVILLE PRDING INFO Page 92	ØØ−Z , MD 21617	Serial No. 1589		RECEIVED COURT CLERK, CIRCUIT COURT 93 JUL 16 AN IO: 28
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day fo Refiling	Unpaid Balance of Assessment
6672 ******	Ø6/3Ø/83 *******	216-48-5114	Ø4/11/85	Ø5/11/9	
	·				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 113945.22
This certificate w	as prepared and	signed at <u>BALTI</u>	MORE, MD		, on this
	July ,	19 <u>93</u> .			
Signature	P. Hoary	\mathscr{Q}	Title	Chief, S	

CAT. NO. 60026[

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2

Form 668(Z) (Rev. 4-84)

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iited States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liabla to pay any tex neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, togather with any costs that may accrua in addition tharato) shall be a lien in favor of the United States upon all property and rights to property, whether raal or personal, belonging to such parson

Sec. 6322. Period Of Lien.

Unless another date is spacifically fixed by law, the lian tmposed by section 6321 shall arisa et the tima the assassment le made and shall conlinua until the liability for tha amount so assassad (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unsuforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The IIan Imposed by section 6321 shall not be valid as against any purchaser, holdar of a security interest, mechanic's lianor, or judgment llan creditor until notice tharaot which maats tha raquire-

manta of subsaction (f) has been filed by the Secratary. (n) Place For Filing Notice; Form.-

(1) Place For Filling The notice refarred to in subsection (a) shall be filed-

(A) Undar Stata Laws

(i) Reat Property - In the case of real property, In one office within the State (or the county, or other govarnmental subdivision), as designated by the laws of such Stata, in which the proparty subject to the lien is situtated; and

(II) Parsonal Property-In the case of personal property, whather tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Fedarat taw establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the

clark of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law daalgnated one office which meets the

requirements of subparagraph (A), or (C) With Recordar Of Deeds Of The District Ot Co-fumble - In the office of the Recorder of Deeds of the District

of Columbia, if the proparty subjact to tha lian is situated in the District of Columbie

(2) Situs Of Proparty Subject To Llan - For purposas of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Proparty - In the casa of real property, at its physical

(B) Parsonal Proparty-in the casa of personal proparty, whether tangible or intengible, at the residence of the texpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the rasidance of a corporation or partnership shall be deemed to be the place at which the principal axecutiva offica of the business is located, and the residence of a taxpayar whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsaction (a) shall be prescribed by the Sacratary. Such notica shall be valid notwithstanding any other provision of law ragarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlese notice of Ilen is refilad in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lian shall be treated as filed on the data on which it is fliad (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which tha prior notica of ilan was filed, and

(ii) In the case of real property, and the fact of rafiling is entered and recorded in an index to tha extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the data of a rafiling of notice of lien under subparagraph (A), the

Sacratary racaived written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lian is also filed in accordance with subsection (f) in the State in which such residence is

: (3) Required Refiling Period.—In the casa of any notice of lian, tha term "required raffling parlod"

(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) tha one-year pariod anding with the expiration of 10 years after the close of the preceding required refiting period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secratary may prescribe, the Sacretary shall Issue a certificate of release of any lien imposed with respect to any internal revenue tax not tater than 30 days after the day

 Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any axtansion of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be spectified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien.-if e notica of tien has been fited pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien may be disclosed to any person who furnishes setisfactory written evidence that he has e right in the property subject to such tien or intands to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal 1a	ax Lien Un	der inte	ernal i	Revenue Laws	
District		Serial Numb	per		For Opti	onal Use by Recording Office	<u> </u>
BA	ALTIMORE		529110	515			R H
notice is give assessed again liability has be favor of the Un	n that taxes nst the followin en made, but lited States on for the amou	i, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, as accrue.	nd penalties) hemand for paymere learned for paymere learned to property be	nave been ent of this s a lien in longing to		OUELN /	
Name of Taxpay	er LLOYD I	M MOUNTFORD				N ANN NO NOT NOT NOT NOT NOT NOT NOT NOT NO	
	RT 1 BOX 2 QUEENSTOWN	18V BENNETT POI , MD 21658	NT RD			CITTURY OUGE, S CONTAINERS IN 1881 NAT 10 BM 1: 44	f i s
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert IGINAL DATE IN	n in column (e), ificate of release	this notice as defined		1T 44	(
Kind of Tax	Tax Period Ended <i>(b)</i>	Identifying Number	Date of Assessment	Last Day f Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)	_ (
6672	6/30/83	275-28-6438N	4/11/85	5/11/	95	13796.55	_ ; (ដ្ដ
		,					(
		🛥		:- -			<u> </u>
Place of Filing Original	I	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	YTMU		tal \$	13796.55	
		10:17 56			· • -		_ (
This notice was	s prepared and	signed atBALT	IMORE, MD.			, on th	is,
the 9th da	a Mato), PS					à u d
Signature	Jen G	hardson	Title		REV	ENUE OFFICER	_ `
MOTE/Codin	anto at believe author	rized by law to take cake autod	amonto lo net conontle	al to the validity	of Niction of	Endoral Tax lien	— `

Rev. Rul 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay eny tax neglects or refuses to pay the seme efter demand. The amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that mey accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reel or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien Imposed by section 6321 shell erise at the time the assessment is made end shall continue until the liability for the amount so assessed (or a judgment ageinst the taxpayer arising out of such liability) is selisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid es egainst eny purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretery.

(n) Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred-to-in-subsection (e) shall be filed-

(A) Under Siele Lews

(I) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to

the lien le sliuleted; and
(ii) Personal Property-in the case of personal property, whether langible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is sliuated; except that State lew merely conforming to reenecting Federal lew establishing a national filling eystem does not constitute a second office for filing as dasignated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judiclet district In which the property subject to lien is sliuated, whenever the Stele has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbie.

4011 The 1995

(2) Situs Of Property Subject To Lian - For purposes of paragraphs (1) end (4), property shall be deemed to be situaled-(A) Real Property - In the case of real property, at its physical locallon; or

(B) Personal Property-In the case of personal property, whether tangible or Intangible, et the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is wilhout the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of few regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule, —Unless notice of lien is reflied in the menner prescribed in paragraph (2) during the required reflling period, such notice of lien shell be treated as filed on the date on which it is filed (in accordence with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required reflling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, end

(ii) In the case of reel property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of euch lien is also filed in eccordence with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the ferm "required refiling period" means-

(A) the one-year period ending 30 days after the expiretion of 10 yeers after the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shell Issue e certificate of reisase of any lien imposed with respect to eny internal revenue fax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including eny extension of euch time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, es may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Discloeure of emount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstending obligation secured by euch lien mey be disclosed to any person who furniehes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y) (Rev. 1-91)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal R	evenue Laws
District	·	Serial Numb	er		For Option	al Use by Recording Office
BAI	_TIMORE		52911Ø	514		
notice is given assessed agains liability has bee favor of the Uni	that taxes st the followir made, but ted States on for the amou	, 6322, and 6323 of th (Including interest ar ng-named taxpayer. De It remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there less to property be	ent of this s a lien in longing to	ij	CLERK, CHOUL ON 1: 45
Name of Taxpaye	r CONSTAI	NCE J MOUNTFORD		·		NE'S CC
	T 1 BOX 2 JEENSTOWN	18V BENNETT POI , MD 21658	NT RD			5.7 : 1
below, unless r shall, on the da	notice of lien is y following suc	RMATION: With respect refiled by the date given date, operate as a certing INAL DATE IN	n in column (e), ificate of release	this notice as defined		ដូម
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)
6672	6/30/83	299-48-8024N	4/11/85	5/11/9	75	13796.55
Place of Filing Original	(QUEEN ANNE'S CO CENTREVILLE, MD	-	⊤ Tot	al \$	13796.55
		10:16 56	1026	<u> </u>		
This notice was	prepared and	signed atBALT	IMORE, MD.			, on this,
the <u>9th</u> da	y at /	, 79	· · · · · · · · · · · · · · · · · · ·			
Signature	Jen J	Par de on	Title		REVEN	NUE OFFICER
(NOTE: Certific	ate of officer author	rized by law to take acknowledge	ments is not essentia	al to the validity o	f Notice of Fe	ederal Tax Ilen

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 11466, 1971 - 2 C.B. 409)



lotice of Tax Lie

Janas E. F. Smits

United States

No. 1593

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pay any lax neglects or refuses to pay the same after demand, the amount (including any interest, additional emount, addition to tax, or assessable penalty, added the with eny costs that may accrue in addition thereto) shall be ellen in favor of the United States upon eil property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by secilon 6321 shall arise et the lime the assessment is made and shall continue until the ilability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforce—splie by reason of laose of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The llen impose

ed by section 6321 shall not be valid as against any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.-

(1) Place For Filing · The notice referred to in subsection (a) shall be filed(A) Under Stête Laws

(f) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situeted; and

(ii) Personet Property-In the cese of personet property, whether tangible or intangible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situeted; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling

as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United Statee district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District OI Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Llen - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(8) Personal Property-In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer et the Ilme the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of law regarding the form or content of e notice of iten.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1592

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only

(A) If-

(i) such notice of lien is reliied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received wrilten information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if encourage of the secretary subsection (f) in the State in which such restdence to tocaled.

(3) Required Refiling Period.—In the case of eny notice of Ilen, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the assessment of the lax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of tten.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shalt issue a certificate of release of any lian imposed with respect to any internal revenue tax not leter than 30 days efter the day on which

(1) Liebilliy Satisfied or Unenforceeble - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully estisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereot, within the time prescribed by lew (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, end form of the bond and eurettes thereon, as mey be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such tien or intends to obtain e right in such property.

Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Interr	nal Revenue Laws
District		Serial Num	ber	Fo	or Optional Use by Recording Office
BA	ALTIMORE, I	מא	529110	145	1901 # 1909
notice is give assessed again liability has be favor of the Ur this taxpayer interest, and c	en that taxes not the following the made, but nited States on for the amounts that may		and penalties) I Demand for paym herefore, there ts to property be and additional	nave been lent of this is a lien in clonging to	CLERK, CLEEN S COUNTY
Name of Taxpay	er Janes I	E & TAMMY L SM			
	202 HILLSII CENTREVILLI	DE DRIVE E, MD 21617-1:	206		
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given hate, operate as a ce	en in column (e),	this notice	į.
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (i)
1Ø4Ø	12/31/89	218-72-1556	Ø5/21/9Ø	Ø6/2Ø/ØØ	2870.33
					b.;
Place of Filing	QUEEN	OF THE CIRCUITANNE'S COUNTY	T COURT	Total	\$ 287Ø.33
This notice wa	s prepared and	signed atBALT	IMORE, MD		, on this,
	ay off <u>ay</u>	_ , 19 <u>_ 91</u>			
Signature /	N. Bro	LPS AI	Title	MAN	AGER

1592

United States

VS.

Release of Tax Lien

iled this	<u> </u>	day of
· · · · · · · · · · · · · · · · · · ·		М.
and proper entry made in		
Book No	, page	
R P		

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

33

Department of the Treasury - Internal Revenue Service

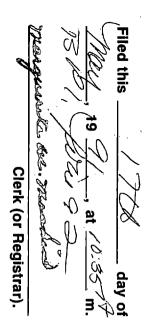
(Rev. April 1984)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-748/70412

Certificate of Release of Federal Tax Lien

					–	
ΕA	LTIMORE, M	ם		5291101	45	
(a) of the Internation all statutory these taxes and the notice of Int	to the following-rail Revenue Code additions. There additions has be ternal revenue taxinorized to note the tons.	have beer fore, the en release I llen was	n satisfied for th lien provided b ed. The proper o filed onM	ie taxes listed be y Code section 6 officer in the offic lay 1:3	low and 3321 for a where	RECEIVED CLERK, CIRCUIT COURT 93 MAY 27 AM 10: 02 QUEEN ANNE'S COUNTY
	JAMES E &	TAMMY	/ L SMITH			EIVED RCUIT COURT 7 AM 10: 02 4NE'S COUNTY
	02 HILLSID ENTREVILLE			16		OURT : 02
COURT RECO Liber n/a	RDING INFO Page n/a	UCC		Serial No. 1592		
Kind of Tax	Tax Period Ended	Identif	ying Number	Date of Assessment	Last Day 1 Refiling	
(a) 1040 *****	(b) 12/31/89 ******			05/21/90	06/20/0	
	}					
lace of Filing						
Place of Filling		ANNE 1	E CIRCUIT S COUNTY MD 216		Total	
	QUEEN	ANNE'S	G COUNTY MD 216		Total	\$ 2870.33
This certificate w	QUEEN CENTRE	ANNE 'S	B COUNTY MD 216 BALTIM	517	Total	\$ 2870.33
	QUEEN CENTRE	ANNE 'S	B COUNTY MD 216 BALTIM	517	Total	\$





otice of Tax Lien

Marer W. X

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or reluses to pay the same after demend, the amount (including any interest, additional amount, addition to tax, or assessable penalty, addition with any costs that may accrue in addition therato) shell be a lien in favor of the United States upon all property and rights to property, whather real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dale is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall conlinue until the liability for the amount so assessed (or a judgment against the taxpsyer arising out of such liability is satisfied or becomes unenforceable by reason of lapse of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

ad by section 6321 shall not be valid as against any purchasar, holder of a sacurity interest, mechanic's lianor, or judgmani lien creditor until notice thereof which meats the requirements of subsection (f) has been filled by the Sacratary.

(n) Place For Filing Notice; Form.—

(1) Pisca For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Raal Proparty - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property eubject to the lian le situidad; and

(II) Parsonal Proparty-in tha casa of parsonal property, whathar tangibla or intangibla, in ona office within the State (or the county, or other governmental subdivision), as dasignated by the laws of such Stata, in which the property subject to the ilen is situated; except that Stata law merely conforming to reenacting Faderal law establishing a national filling eystam does not constitute a accord office for filling as dasignated by the laws of such State; or

(B) With Clark Of District Court-in the office of the clark of the United States district court for the judicial district in which the property subject to lian is situated, whenever the State has not by law designated one office which meats the

raquiraments of subparagraph (A), or
(C) With Recordar Of Daads Of The District Of Columbla - In Iha office of Iha Racordar of Daeds of Ihe District
of Columbia, if the property subject to the lian is situated in the
District of Columbia.

(2) Silus OI Proparty Subject To Lian - For purposas of paragraphs (1) and (4), proparty shall be deamed to be situated-(A) Rael Proparty - In the case of real proparty, at its physical localion; or

(B) Parsonal Proparty in the case of personal property, whether tangible or intengible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), tha rasidance of a corporation or partnership shall be dearned to be the place at which the principal executive office of the business is located, and the rasidance of a texpayer whose residence is without the United States shall be dearned to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securilles
- 2. Motor vahicles



Lien # 1593

(g) Refilling Of Notice.—For purposee of this section-

(1) **General Rule.**—Uniass notice of lian is raffiad in the manner prescribed in paragraph (2) during the required rafiling period, such notice of lian shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such rafiling period.

(2) Place For Filling.—A notice of lian refiled during the required rafilling parties shall be affective only-

(A) If-

(i) euch notice of lien le refliad in the offica in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of rafilling is antered and recorded in an index to the extent required by subsection (f) (4), and

(8) In any case in which, 90 days or more prior to the date of a refiling of notice of ten under subparagraph (A), that Sacralary received written information (in the manner prescribed in regulations issued by 'the Sacratary) concerning a change in the taxpayer's residence, if a notice of such lian is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the tarm "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the data of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required rafiling period for euch notice of item.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Sallefied or Unenforceable - The Secretary finds that the liability for the amount assassed, together with all interest in respect thereof, has been fully sellsfied or has become legally unanforceable; or

(2) Bond Accapted Thare is furnished to the Secretary and accapted by him e bond that is conditioned upon tha paymant of the amount assessed, logather with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by auch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfactory written evidence that ha has a right in the property subject to such lian or intends to obtain a right in such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Interi	nal Revenue Laws_
District		Serial Numb	per	F	or Optional Use by Recording Office
BA	ALTIMORE, I	MD	5291116	Ø 6 3	
notice is give assessed again liability has be favor of the Un	en that taxes not the following the made, but alted States on for the amounts that may		nd penaltles) hemand for paym erefore, there is to property be	ave been ent of this s a lien in longing to	CLERK CINCUITS 10: 35
чаше от тахрау		. DHILLOW			O 35
	220 N COMM CENTREVILL		- 		
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice	3.4
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment	Last Day for Refiling <i>(θ)</i>	Unpaid Balance of Assessment (f)
1040 1040	12/31/89 12/31/90		Ø6/11/9Ø Ø4/29/91	07/11/09 05/29/01	·
	en en en en en en en en en en en en en e	in the second of			· ·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 2451.11
This notice wa	s prepared and		MORE, MD		, on this,
the <u>13th</u> d	ay o ^M ay	_, 19 <u>91</u>	• : :		
Signature for	D,///./ H. ALIANÓ	Monemakee	Title		VENUE OFFICER -01-3621

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91) 593

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± € = ±, €, € .

- 1:3

1. Probating

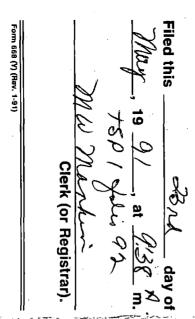
(Rev. 5-94)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Dietrict		Serial Numb	er		For	Use by Recording Office
Ві	ALTIMORE, 1	1 □	529111	ø63		
I certify that ae of the internal all etatutory ac taxee and add notice of intern	to the following- Revenue Code had to the following the fo	name taxpayer, the requieve been eatlefled for the e, the lien provided by Celeased. The proper offi	remente of eectlo taxee listed belo code section 6321 cer in the office May 17	on 6325 (a) ow and for I for these where the		OUSEN OUSER OUSERN
Name of Taxpa	yer Casper W.	. BARLOW				SCELVI CHRUUI 25 P
	220 N COMME CENTREVILLE					RECEIVED CLEEK, CHOURT COURTY 95 SEP 25 PH 1: 47 GUEEN ARNE'S COURTY
COURT RECO Liber tbp1	ORDING INFO Page 62	ORMATION: UCC No. n/a	Serial No			
Kind of Tax (a)	Tax Perlod Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Da Refilii <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040 ****	12/31/89 12/31/9Ø ********	221-36-3364 221-36-3364 ********	06/11/90 04/29/91 ******	Ø7/11/: Ø5/29/: ******	Ø1	229.74 2221.37 *********
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21			Total	\$ 2451.11
	prepared and si	gned at	MORE, MTI		_	, on this,
Signature	House of		Title	Chief,	SPf	



Kill Call Crest Inc.

PT. 1 BH 133

Pt. 1 BH 133

Sectliable MD 2/66

Sectliable MD 2/66

Notice of Tax Lien

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same efter demend, the emount (including eny interest, additional emount, eddition to tax, or essesseble penalty, together with any costs that mey accrue in addition thereto) shall be eiten in fevor of the United States upon eit property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specificelly tixed by lew, the lien imposed by eection 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of such liability) is sellsfled or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

ed by section 6321 shall not be valid es egeinst any purches er, holder of a security interest, mechenic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been flied by the Secretery.

(1) Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in subsection (e) shall be filled-

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the tewe of such State, in which the property subject to the lien is slitutated; end

(ii) Personal Property-In the case of personal property, whather tengible or intengible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute e econd office for filling as designated by the laws of such State; or (B) With Clerk OI District Courl-in the office of the

(B) With Clerk OI District Court-in the office of the clerk of the United Sletee district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meels the

requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deede of the District of Columbie, if the property subject to the lien le eliuated in the District of Columbie.

(8) Personal Property. In the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of tien is tiled.

For purposes of peragraph (2) (B), the rasidence of e corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of law regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

. Motor vehicles



Lien # 1594

(g) Refilling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such relilling period.

(2) Place For Filing.—A notice of tien retiled during the required refiling period shall be effective only

(A) II-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations lesued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien le also tilled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required retilling period" means-

(A) the one-year period ending 30 days efter the expiretion of 10 years efter the date of the assessment of the lax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the fime prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Intern	nal Revenue Laws
District		Serial Numb	er	Fo	or Optional Use by Recording Office
BA	ALTIMORE,	MD	52 9 111	53Ø 🔻	
notice is giver assessed again liability has be favor of the Uni this taxpayer interest, and co	n that taxes ast the following made, but ited States on for the amounts that may a		nd penaltles) hemand for paymerefore, there less to property be and additional	ent of this s a lien in longing to penalties,	CLERK CHOUNT 1891 MAY 23 A
lame of Taxpaye	er HILLS	CABLE CONSTRUCT	ION INC 7	a CORPORAT	پ ښ پان ښ
· · • · - · · · ·	RT 1 BOX 1 SUDLERSVIL	33 % WILLIAM B LE, MD 21668-9			38
below, unless	notice of lien is ay following sucl	RMATION: With respect refiled by the date given date, operate as a cert	n in column (e), i	this notice	· .
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941	12/31/8E Ø6/3Ø/9Ø	52-1600458 52-1600458	Ø8/14/89 Ø9/24/9Ø	Ø9/13/99 1Ø/24/Ø9	1
Place of Filing		OF THE CIRCUIT	COURT	Total	\$ 3819.04
	CENTR	EVILLE, MD 21	1617		
This notice was		olgilod at	IMORE, MD	<u> </u>	, on thi
Signature for	Michael		Title		NAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1594

United States

VS.

Release of Tax Lien

Filed this ______ day of

______, 19______M.,

and proper entry made in _____

______, Book No. ______, page _____

Clerk (or Registrar).

Form 668(Z)

o

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

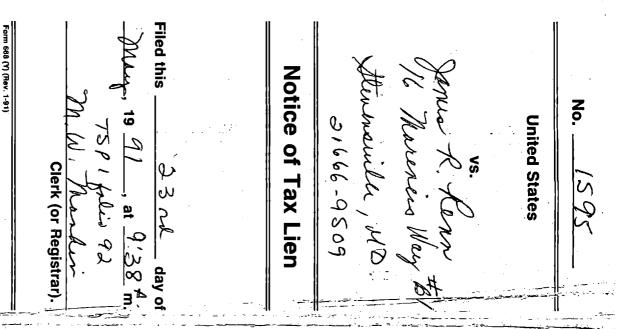
Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

Serial Number

I certify that as (a) of the internation all statutory these taxes and the notice of international i	al Revenue Code additions. There additions has be ernal revenue tax horized to note ti lons. F HILLS CAB	named taxpayer, the required have been satisfied for fore, the lien provided en released. The proper lien was filed onne books to show the republic CONSTRUCTIONS WILLIAM B	the taxes listed be by Code section officer in the offic May 23 lease of this lien f	on 6325 slow and 6321 for ee where or these	CLERK, CIRCUIT COURT 93 MAR -2 AM 9: 24 OUEEN ANNE'S COUNTY
COURT RECO Liber 92	RDING INFO Page n/a	RMATION: UCC No. n/a	Serial No. 1594		·
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(1)
941 941 ******	12/31/88 06/30/90 *****	52-1600458 52-1600458 *******	08/14/89 09/24/90	09/13/99 10/24/00 *****	462.35 3356.69 ********
Place of Filing					
- 1200 O. 1g		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT 617	Total	\$ 3819.04
This certificate w		signed at	MORE, MD		, on this
Signature	officer authorized by	L. Hours.	Title	Chief, SP	F

د الاقتصار



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pey any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lian in favor of the United Stetas upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shell arise at the time the essess ment to mede and shall continue until the liability for the demount so assessed (or e judgment against the taxpeyer erising out of such liability) is satisfied or becomes unenforceeble by reeson of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Imposed by section 6321 ehall not be valid as against any purcheser, holder of a accurity Interest, mechanic's lienor, or Judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

(1) Plece For Filling - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of reat property, in one office within the State (or the county, or other governmental subdivision), as designeted by the tews of such State, in which the property subject to the tten is situtated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmentel subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; axcept that State lew maraly conforming to reenecting Federal tew establishing e netional filing system does not constitute e second office for filing as designated by the laws of such Steta; or
(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district In which the property subject to Ilen Is situeted, whenever tha Stete has not by law designeted one office which meets the

requirements of aubparegraph (A), or

(C) With Recorder Of Deeds Of Tha District Of Co||tumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbie.

(2) Situs Ot Property Subject To Lien - For purposes of paregraphs (1) end (4), properly shall be deemed to be situeted-(A) Reel Property - In the case of real property, at its physical

(B) Personal Property-In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of tien is tiled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece et which the principal executive office of the business is tocated, and the residence of e taxpayer whose residence is without the United States shall be daemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to in subsection (a) shall be prescribed by the Secretary, Such notice shall be vaild notwithstanding eny other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lian to refiled in the manner prescribed in paragreph (2) during the required refiling period, such notice of ilen shall be treated as filed on the dete on which it is tiled (in accordance with subsection if) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of than refilled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is refiled in the office to which the prior notice of tien was filed, end

(II) In the case of real property, end the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the data of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—tn the case of any notice of ilen, the term "required refiling period" maans-

(A) the one-year period ending 30 days after the expiretion of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not teter than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the tiability for the amount assessed, together with all interest in respect thereof, has been fully settlefled or

has become legally unenforceable; or

(2) Bond Accepted-Thara is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with euch_requiremente-relating-to terms,-conditione,-and-term-of the bond and sureties thareon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding ilen.-if a notice of tien has been fitted pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such tien or intends to obtain a right to such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	NOTIC	e ot Federal I a	IX Lien Un	der intei	mai H	evenue Laws	
District		Serial Numb	er	-	For Option	nal Use by Recording Office	<u> </u>
В	ALTIMORE, I	мо ,	529111	316			ា ជ្ជុំដូច
notice is give assessed agai liability has be favor of the Ur this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on for the amou		id penalties) h mand for paym erefore, there i to property be	nave been ent of this s a llen in longing to		CLEAK, CHECHIT COUNT 1991 NAY 23 AM 9: 31 OULEN ANNE'S COUNT	•
Name of Taxpay	yer james i	R RENN					
Peridones		5 H0V 454			•	9 9	
Residence	STEVENSVIL		509			————————————————————————————————————	3411
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a certification of the date of the	n in column (e),	this notice	r	Unpaid Balance of Assessment	- -
1Ø4Ø	12/31/87		Ø6/Ø6/88	Ø7/Ø6/9	8	424.81	_ •
							9 8 9 5
						·	
							_
							•
	·						•
	•	7 M 12		. <u>.</u>			
		•		,			\$1\ta
Place of Filing							
·	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	424.81	_
This notice wa	us prepared and	signed atBALTI	MORE, MD			, on th	nis,
						•	
the <u>15th</u> d	ay o <u>May</u>	_ , 19 <u>_ 71</u>					* 11 3 1
Signature for	O.M./	bnemaku	Title		VENUE 2-Ø1-2	OFFICER 628	_ •
(NOTE: Certif	icate of officer autho	rized by law to take acknowledg	ments is not essenti	al to the validity of	Notice of F	ederal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1595

United States

vs.

Release of Tax Lien

ied this _____ day of

____ 19_____M.,

and proper entry made in

__ Book No. ______, page _____

Clerk (or Registrar).

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Department of the Treasury - Internal Revenue Service

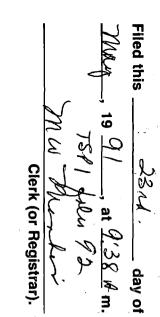
(Rev. April 1984)

A U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

Certificate of Release of Federal Tax Lien

							Optional Use by Recording Office
District			Serial Number		ļ	For	- Children Ose by Necording Office
BA	ALTIMORE, N	1D		5291113	316		
(a) of the Interna for all statutory these taxes and the notice of inte 19 <u>91</u> , is auth taxes and addition	I Revenue Code additions. There additions has been additions has been tax horized to note thous.	have beer fore, the en release t lien was	n satisfied for th lien provided b ed. The proper o filed on	irements of section taxes listed below to the taxes listed below the taxes listed below the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of this lien for the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of the taxes of taxes of the taxes of	ow and 321 for e where		RECEIVED CLERK, CIRCUIT COURT 91 DEC 19 AM 10: 23
ame of Taxpayer	JAMES R F	RENN			,	;	VED UIT COURT AM IO: 23
	L6 MARINERS			5ø9			URT 23
COURT RECO Liber 92	ORDING INFO Page n/a		ON: C No. n/a	Serial No 1595			
	Tax Period			Date of	Last Day		Unpaid Balance
Kind of Tax	Ended (b)	Identif	ying Number	Assessment (d)	Refilin (e)	g	of Assessment
1040		225		ar (ar (DD	07/04		424.81
	12/31/87 ********		76-4863 ******	Ø6/Ø6/88 ********	Ø7/Ø6 *****		
	CLERK QUEEN	OF Th	######################################	****		****	
****	CLERK QUEEN CENTRI	OF TH ANNE'	######################################	**************************************	******	****	\$ 424.81
Hace of Filing	CLERK QUEEN CENTRI	OF THANNE'S	HE CIRCUIT S COUNTY TO ME 21	**************************************	******	****	\$ 424.81
Place of Filing This certificate whe 12th day of	CLERK QUEEN CENTRI	OF THANNE'S EVILLE signed a	HE CIRCUIT S COUNTY TO ME 21	**************************************	******	****	*********



X $\overline{\Phi}$

NO. United States

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Excerpts From Internal Revenue Code

(Rev.

Sec. 6321. Lien For Taxes

If eny person liabla to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, addillon to lax, or assessable panalty, together with any costs that may accrue in addition tharato) shall be a lien in fevor of the United Statas upon all property and rights to property, whether real or personal, balonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by taw, the light imposed by eaction 6321 shall arise at the time tha essessment is made and shall continue until the liability for the variount so assassed (or a ludoment against the texpever arising out of such liability) is satisfied or becomes unaniorceable by razeon of lapsa of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Impos-

ed by section 6321 shell not be valid as against any purchasar, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.-

(1) Place For Filing - The notica referred to in subsection (a) shall be filed-

(A) Under State Laws

(I) Raal Proparty - In the case of real property, In ona office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to tha tien is situated; and
(ii) Personel Property-in the case of personal

property, whather tangibla or intangibla, in one office within the State (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to the lien is situeted; except that State law merely conforming to reenecting Federal law esteblishing e national filling system does not constitute a second office for filing es dasignated by the lews of such State: or

(B) With Clark Of District Court-tn the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Daeds Of The District Of Coiumbla - In the office of the Recorder of Deeds of tha District of Columbia, if the property subject to the lian is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lian - For purposas of paragraphs (1) and (4), proparty shall be deamed to be situated-(A) Raal Property - In the casa of rael property, et its physical location: or

(B) Personal Proparty-In tha case of personal proparty, whether tangible or intangibla, at the residence of the texpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnarship shall be deemed to be the piece at which the principal axacutive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deamed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsaction (a) shall be prescribed by the Secretary. Such notica shall be vaild notwithstanding any other provision of law ragarding the form or contant of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



Lien # 1596

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlass notice of tien to refilad in the manner prescribed in paragraph (2) during the required rafiling pariod, such notice of lian shall be treated as filed on the data on which it is filed (in accordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refilling is aniared and recorded in an indax to tha extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prascribed in regulations issued by the Secretary) concerning a changa in the taxpayer's residence, if a notice of such lian is elso filed in accordance with subsection (f) in the State in which such rasidence is

(3) Required Refiling Period.—In the case of any notice of Ilan, tha tarm "raquired refilling period" means-

(A) the one-year period ending 30 days after the axpiration of 10 years after the dete of the assessment of the

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling pariod for auch notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regutations es tha Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Setisfied or Unenforceable - The Se cretary finds that the liability for the amount assessed, together with all intarast in respect thereof, has been fully satisfied or has become legelly unenforceable, or

(2) Bond Accapted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon tha payment of the amount assessed, togethar with all interest In respect thereof, within the time prescribed by lew (including any extension of such tima), and that is in accordance with such requirements relating to tarms, conditions, and form of tha-bond and suraties tharson, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such tien mey be disclosed to any person who furnishes setisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in such property.

131 "

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Federal Ta	ax Lien Ur	nder Inte	ernal Revenue Laws
District		Serial Numb	per	<u> </u>	For Optional Use by Recording Office
B	ALTIMORE,	мп	529111	187	-
notice is given assessed againg assessed againg assessed againg assessed againg assessed as a second assessed as a second assessed as a second as a se	en that taxes Inst the following een made, but nited States on for the amore costs that may yer BLOOMIN a CORPOR	NGDALE CONSTRUCTION	nd penalties) I emand for paym erefore, there s to property be and additional	have been nent of this is a lien in elonging to penalties,	NHARK CHARLES OF THE COLUMN TO THE COLUMN TO THE COLUMN TO THE COLUMN TO THE COLUMN TO THE COLUMN TO THE COLUMN THE COLUMN TO THE COLUMN THE CO
	P.O. BOX 19 QUEENSTOWN	5 MAIN STREET , MD 21658			UNITY 3
below, unless	notice of lien is day following suc).	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release	this notice as defined	5 .OD
Kind of Tax (a)	Tax Period Ended <i>(b)</i>	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)	
941	Ø6/3Ø/9Ø	52-0899297	Ø2/25/91	Ø3/27/9	Ø1 437Ø4. 22
: :					
		20 (20) Table (20) Table (20) Table (20)		3 	
	. .	· · · · · · · · · · · · · · · · · · ·	Figure 1 and	- 0.5	
Place of Filing	·				
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 216	COURT	To	s 43704.22
This notice wa	s prep ared and	signed at BALTII	MORE, MD		, on this,
	ay offay	_ , 19 <u>91</u>			3
Signature – for	L. RIVERA	1/2s	Title		EVENUE OFFICER 2-01-2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax IIen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

It any person liable to pay any lax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a ilen in tavor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen-Imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liability for the amount so assessed (or a ludgment against the taxpaver arising out ot such liability) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 ehell not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary

Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of euch State, in which the property subject to the lien is eltuated; except that State law merely conforming to reenacting Federal law establishing a national filing eystem does not constitute e eecond office for filing as designated by the laws of euch State; or

(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be eliusted-(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of tien is lifed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the term or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposee of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the exptration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien to retiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lish is also filed in accordance with eubsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of ilen.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary mey prescribe, the Secretary enall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereot, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with euch requirements relating to terms, conditions, and form-of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation escured by euch lien may be disclosed to any person who furnishee eatisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws
District		•	Serial Numb	per		For Option	nal Use by Recording Office
BA	ALTIMORE, 1	1D		5291111	183		
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amouststat may	(including ng-named it remains all proper int of the accrue.	j interest ar taxpayer. De s unpaid. Th rty and rights ese taxes, a	e Internal Revend penalties) hemand for paymerefore, there is to property be and additional	lave been ent of this sa llen in longing to		CLERK CHEEK COUNTY
IMPORTANT below, unless	notice of lien is lay following suc	RMATION: refiled by	the date give	to each assessn n in column (e), ificate of release	this notice 📱		•.
Kind of Tax	Tax Period Ended (b)	Identifyi	ng Number	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)
941	Ø9/3Ø/9Ø	52-Ø	J29154Ø	Ø4/Ø8/91	Ø5/Ø8/0	71	21ØØ.77
	-, ·						,
Place of Filing	<u> </u>	<u> </u>		1			
s.			CIRCUIT COUNTY MD 21	COURT 617	Tot	tal \$	2100.77
This notice wa	s prepared and	signed at _ , 19 <u>-91</u>		MORE, MD		-	, on this,
u		_ ,					
Signature for	L. RIVERA	alto		Title		EVENUE 2-Ø1-2	OFFICER 625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1597

United States

VS.

Release of Tax Lien

iled this		day of
	, 19	M.,
nd proper entry	made in	_
	ook No	
i.		Clerk (or Registrar).

Form 668(Z)

0

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

★U.S.GPO:1986-0-202-019/85956

Certificate of Release of Federal Tax Lien

District		Serial Number	er	. [For Optional Use by Recording Office
BAI	LTIMORE, MI		5291111	83	
(a) of the Internation all statutory these taxes and the notice of international statutory.	al Revenue Code additions. Therei additions has be ernal revenue tax norized to note the	amed taxpayer, the re have been satisfied for ore, the lien provided on released. The propertien was filed on the books to show the respective to the properties.	r the taxes listed be by Code section (r officer in the office May 23	elow and 6321 for se where.	CLERK, CIRCUIT COURT 91 DEC AM 9: 50 QUEEN ANNE'S COUNTY
lame of Taxpayer	M E DENNY	& SON , a PAF	RTNERSHIP		RCUIT (RCUIT (I AM S
	- JCAL TEVENSVILLI	E, MD 21666			COURT 9: 50 COUNTY
COURT RECO Liber 92	RDING INFO Page n/a	RMATION: UCC No. n/a	Serial No. 1597		
Kind of Tex	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day (Refiling	
941 *****	09/30/90 xxxxxxxx	52-0291540 *****	04/08/91 xxxxxxxxxx	05/08/ xxxxxxx	01 2100.77 *********
	. •				
	,				
lace of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 2:	T COURT 1617	Total	2100.77
his certificate wa	s prepared and s	Igned at RALT	TMORF, MD		, on thi
ne <u>5th</u> day d	of <u>December</u> ,	19 <u>-91</u>			
Signature			Title	Chief,	CDf

United States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liable to pay any tax neglects or raluses to pay the same after demand, the amount (including any interest, additional amount, addition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in layor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unlass another date is spacifically fixed by law, tha lien imposed by section 6321 shall arise at the time the assassmant is made and shall continue until the liability for the amount so assassad (or a judgment against the taxpayar arising out of such liability) is satisfied or becomes unenforcaabla by reason of lapsa of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lian Impos-

ad by section 6321 shall not be valid as against any purchaser, holder of a sacurity interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requirements of subsaction (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Pieca For Filing - The notice refarred to in subeection (a) shall be filed-

(A) Under State Laws

(i) Raat Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lian is situteted, and

(ii) Parsonal Property-In the case of parsonal property, whether tangible or inlangible, in one office within the Stale (or the county, or other governmental subdivision), as dasignated by the laws of such State, in which the property subject to the lien is situated; axcept that State law marely conforming to raanacting Fadaral law astablishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Count-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whanever the State has not by law dasignated one office which meats the

raquiraments of subparagraph (A), or (C) With Recorder OI Deads Of The District Of Columbla - in the office of the Recorder of Deads of the District of Columbia, if the property subject to the tien is situated in the District of Columbia

(2) Situs Of Property Subject To-Lien - For purposes of paragraphs (1) and (4), proparty shall be deemed to ba situated (A) Raal Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intengible, at the residence of the texpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnarship shall be daamed to be the placa at which tha principal executive offica of the business is located, and the rasidanca of a taxpayer whose rasidence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice rafarred to in subsection (a) shall be prascribed by the Sacratary. Such notice shall be valid notwithstanding any other provision of law ragarding the form or contant of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Mojor vahicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is rafilad in the manner prescribed in paragraph (2) during the required refiling paried, such notice of lian shall be treated as illed on the date on which it is fited (in eccordance with subsection (f) after the expiration of such ratiling period.

(2) Place For Filing.—A notice of Ilan refiled during the raquirad rafiling period shall be affective only-

(A) If-

(i) such notice of lian is refliad in the office in which the prior notice of tien was filed, and

(II) In the case of real property, and the fact of railling la antarad and racorded in an indax to tha axtent raquired by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under aubparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence. If a notica of such lian is also filed in accordance with subsaction (f) in the Stata in which such rasidenca is

(3) Required Refiling Period.—In the case of any notice of tien, the term "required retiling period" тааля-

(A) the one-year period anding 30 days after the expiration of 10 years after the date of the assessment of the lax, and

(B) The one-year period ending with the expiration of 10 years aftar tha closa of tha preceding required rafiling paried for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such ragulations as the Sacratary may prascriba, tha Secretary ehall issue a cartilicate of release of any lian imposed with respect to any internal revanua tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unanforcable - The Secratary finds that the liability for the smount assessed, togethar with all interest in respect thereof, has been fully satisfied or

has become lagally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretles thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(to Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notica of ilen has bean filed pursuent to section 6323(f), the amount of the outstending obligation secured by such ilen may be disclosed to any person who furnishas satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain e right in auch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inter	nal Revenue Laws
District		Serial Numb	er	F	For Optional Use by Recording Office
В	ALTIMORE		52 9 111	7 9 7	•
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes not the following the made, but nited States on for the amouststat may		nd penalties) hemand for paymerefore, there is to property be	ent of this sa lien in longing to	1991 MAY 28 AN ID: 20
Name of Taxpay Residence		S THOMPSON D VILLAGE APT 7	,		AH 10: 26
1001401100	CHESTER, M				
below, unless shall, on the d	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), ficate of release	this notice as defined	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment (f)
1040	12/31/79		5/2/85	6/1/95	
1040	12/31/80	214-5Ø-1792	5/2/85	6/1/95	
1040		214-50-1792	5/2/85	6/1/95	
1949		214-50-1792	5/2/85	6/1/95	
1040	12/31/83	214-50-1792	5/2/85	6/1/95	37115.27
				:: :-	
Place of Filing Original			OUNTY 0 21617	T Tota	1 \$ 134Ø97.B2
This notice wa	s prepared and	DOL T	IMORE, MD.		, on this,
the <u>23nd</u> d	ay of ay	_ , 197 <u>1</u> .			
Signature	for B. Mil	On ler	Title		REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Excerpts From Internal Revenue Code

Clerk (or Registrar)

Sec. 6321. Lien For Taxes

If eny parson liable to pay any tex neglects or refuses to pay the same efter demend, the emount (including any interest, "additionel emount, eddition to tex, or essesseble penelly together with any costs that may accrue in eddition thereto) ehall be elien in favor of the United States upon all property end righte to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the ilen imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liebility for the emount so essessed (or e judgment against the taxpeyer arieing out of such liebility) is selisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

* Judgment Lien Creditors.—The Ilen Imposed by Section 6321 shall not be valid as egeinst any purchase, holder of a security Interest, mechanic'e llenor, or judgment Ilen creditor until notice thereof which meets the requirements of subsection (f) hes been filed by the Secretary.

(1) Place For Filing Notice; Form.—

- Piece For Filing The notice referred to in sub section (a) shall be filed-
 - (a) Shall be filed: (A) Under Stete Laws
 - (I) Real Property In the case of reel property, in one office wilhin the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to tha lien is situteled; and
 - (ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the laws of such Stete, in which the property subject to the lien is situeted; excapt thet Stete lew merely conforming to reenecting Federal law establishing a national filling eystem does not conellitute e second office for filling es designeted by the laws of such Steta; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeded one office which meets the requirements of subgrange h (A) or

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is eliuated in the

(2) Situs Ot Property Subject To Lien · For purposes of paragraphs (1) and (4), property shall be deemed to be situated.
(A) Reel Property · In the case of real property, et its physical

otice

ax

<u>.</u>en

(B) Personel Property-In the case of personel property, whether tangible or intengible, at the residence of the taxpayar at tha time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of e corporetion or pertnarship enall be deemed to be the place at which the principal executive office of the business is located, end the residence of e taxpayer whose residence is willhout the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstending eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
 - . Motor vehicles



Lien # 1599

(g) Refiling Of Notice.—For purposes of this section.

- (1) **General Rule.**—Unless notice of lien le reflied in the menner prescribed in peregraph (2) during the required refilling period, euch notice of lien shell be treated as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of euch refilling period.
- (2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only.

 (A) If
 - (i) euch notice of ilen is refiled in the office in which the prior notice of ilen was filed, end
 - (ii) in the case of real property, end the fact of refilling is entered end recorded in en index to the extent required by eubsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the laxpayer's residence, if a notice of such lien is also filed in accordence with subsection (f) in the Siete in which euch residence is located.

- (3) Required Refiling Period.—In the cese of any nolice of lien, the term "required refilling period" means-
- (A) the one-yeer period ending 30 days effer tha expiration of 10 years efter the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.
- (1) Liability Satisfied or Unenforceable The Sacretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied or has become legally unenforceable; or
- (2) Bond Accapted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordence with euch requiremente releting to terms, conditions, and form of the bond end sureties thereon, as mey be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuent to eection 6323(f), the amount of the outstending obligetion secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inte	rnal	Revenue Laws
District	-	, Serial Numb	er		For Opti	onal Use by Recording Office
BA	ALTIMORE	1	529111	8ø5 .		
notice is given assessed again liability has been favor of the Unithis taxpayer interest, and con Name of Taxpayer	n that taxes est the followir en made,-but ited States on for the amou osts that may er KENNET	H B. NEWTON N NEWTON PAINTI	d penaltles) h mand for paym erefore, there le to property be nd additional	ave been ent of this, s a lien in longing to penalties,		CLERK, GIRCUIT SC.
	CHURCH HIL					× 6
below, unless shall, on the da	notice of lien is ay following suc	RMATION: With respect refiled by the date giver h date, operate as a certi	n in column (e), ficate of release	this notice as defined		·
Kind of Tax	Tax Period Ended (b)	Identifylng Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)
941	9/30/84	35-1440945	4/29/85	5/29/9		933.41
941	6/30/85		10/14/85	11/13/9	ľ	121,59
941 940	6/30/86 12/31/83	35-144Ø945 35-144Ø945	10/13/86 12/31/84	11/12/9 1/30/9		1367.70 64.29
						,
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY		tal \$	2486.99
		10:45 64	1140	 		y
This notice was		signed at	IMORE, MD.			, on this,
Signature	for L. Mil	Ò ∕ €5	Title		REV	'ENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

DELAWARE-MARVLARD

529111805

May 28

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KENNETH 6. NEWTON UBP KEN NEWTON PAINTING CONTRACT.

MAIN STREET CHURCH HILL.

IMD _ CL628 __

COURT RECORDING INFORMATION:

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UCC No.

Serial No.

1599

1899

933.41 05/29/95 355**~1.440**945 05/30/84 04/29/85 25-1440945 . 121.59 11/13/95 10/14/85 1367.70 65/30/8£ 3.5€ 11/12/96 10/13/86 35-1440945 12/31/84 64,29 01/30/95 35-1440945

> CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

2486.99

Baltimore, ND

Occober 96

1 380

Chief, SPf

Form 668 (Z)^{2 0 4 9}

Department of the Treesury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District		Seriel Numb	per	For	Use by Recording Office
DELAWARE-M	ARYLAND	5	<u> 29111805 </u>		4
I certify that es of the internal ell stetutory ac taxes and add notice of intern	to the following- Revenue Code had to the following the fo	name taxpayer, the requieve been satisfied for the re, the lien provided by Coreleased. The proper officen was filled on May 2 to the books to show	rements of section taxes listed below to the section 6321 cer in the office 8	ow and for for these where the	CLERK, CIRCUIT COURT
Name of Texpa	^{yer} Kenneth Dba Ken Ni	B. NEWTON EWTON PAINTING	CONTRACT.		AM IO: 51
	AIN STREET HURCH HILL	, MD 21623	e		URI URI
COURT RECO Liber	RDING INFO Page	RMATION: UCC No.	Serial N	o. 1599	
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941 941 940 *****	09/30/84 06/30/85 06/30/86 12/31/83	35-1440945 35-1440945 35-1440945 35-1440945 ******	04/29/85 10/14/85 10/13/86 12/31/84	05/29/95 11/13/95 11/12/96 01/30/95	933.41 121.59 1367.70 64.29
Place of Filing	CLERK (QUEEN (CENTRE)			Total	\$ 2486.99
This notice was	prepared an d si	gned atBaltim	ore, MD		, on this,
the 08th day	of October	, 19 <u></u> 96			
Signature	I Mark		Title	Chief, SPf	

Refuse & Machenny Bosh mach Sharet Aphaleting Stuurenle, MD. Notice of Tax Lien

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lisbla to pey any tax naglects or rafuses to pay the seme after damand, the amount (including any interest, additional emount, addition to tax, or assassable panally, together with any costs thet may accrue in addition thereto) shell be ellen in fevor of the United Steles upon ell property end rights to property, whether rael or personel, balonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the emount so essessed (or a judgment egainst the texpayer arising out of such liability) is sellsfled or becomes unanforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Impored by section 6321 shell not be velid as egainst any purchaler, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which mests the requirements of subsaction (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form.—

(1) Pieca For Filing Tha notica refarred to in sul section (a) shall be filad (A) Undar State Lews

(A) Undar State Lews

(I) Raat Property In the casa of reat property, In one office within the Stata (or tha county, or othar govarnmental subdivision), as dasigneted by the tews of such Steta, in which the property subject to the lien is slituteted; end

(ii) Parsonal Proparty-In the casa of parsonal proparty, whathar tangible or Intangible, in one offica within the State (or the county, or other governmentel subdivision), as designated by the laws of such Steta, in which the property subject to the lien is situeted; except thet State lew merely conforming to reenecting Federal lew establishing e netional filling system does not constitute e second office for filling es designeted by the laws of such Steta; or

es dasignated by the laws or such Steta; or (B) With Clerk Of District Court for the judiclel district lin which the property subject to lien is situeled, whenaver the Stata has not by lew designated ona office which meals the raquirements of subparagreph (A), or

(C) With Recorder of Deeds Of The District Of Cotumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in the District of Columbie. (2) Situs Of Property Subject To Lien - For purposes of percertenhs (1) end (4), property shall be deemed to be situeted.

(A) Reel Property - In the case of reel property, et its physical locellon; or

(B) Personel Property in the cese of personel property, whether tangible or intangibla, at the residence of the taxpayer et tha tima tha notice of lian is filled.

For purposas of paragreph (2) (8), the rasidence of a corporetion or pertnership shall be deemed to be the piece at which the principal axacutive offica of the business is located, and the rasidanca of e taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - Tha form end content of the notice relarred to in subsection (e) shall be prescribed by the Sacretary. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

Motor vehiclas



Lien # 1600

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required rafiling period, such notice of iten shall be treated as filed on the date on which it is filed (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be affective only-

(A) H-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the ceee of reel property, and the fact of rafiling is entared and racorded in en index to the extant required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the

Secretary recaived written informetion (in the menner prescribed in reguletions issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of such lien le also filled in accordance with subsection (i) in the State in which such residence is located.

(3) Required Refiling Period.—In tha case of any notice of lian, the tarm "required refiling period" means-

(A) the one-yeer period ending 30 deys efter the expiration of 10 years efter the dete of the assessment of tha tax, end

(B) the one-yeer period anding with the expiration of 10 yeers efter the close of the preceding required rafiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien,—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internel revenue tax not leter than 30 days after the day on which.

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interast in respect thereof, has been fully satisfied or has become tecelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery end accepted by him e bond thef is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extansion of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond end sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding iten, if notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to eny person who furnishes sellsfectory written evidence that he has e right in the property subject to such lian or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inte	rnal	Revenue Laws
District	-	Serial Num	ber		For Opt	ional Use by Recording Office
В	ALTIMORE,	MD .	529111	188		•
notice is give assessed agair liability has be favor of the Un	n that taxes nst the followir en made, but ited States on for the amou	i, 6322, and 6323 of the control of	and penalties) hemand for paym herefore, there less to property be	nave been lent of this is a lien in lionging to		CLERK, CHRO
Name of Taxpay		B MACKOWN JR CK GLASS & UPH	OLSTERY			WID 20
Residence	, STEVENSVIL	LE, MD 21666				20
below, unless	notice of lien is ay following suci	RMATION: With resper refiled by the date given the date, operate as a ce	en in column (e),	this notice		
Kind of Tax (a)	Tax Perlod Ended (b)	ldentifying Number	Date of Assessment (d)	Last Day for Refilling (e)	Or	Unpaid Balance of Assessment (f)
741	Ø9/3Ø/9Ø	52-1416025	11/26/90	12/26/	ØØ	8436.54
. ,						
						¥,
	,		Authorities of the control of the co			
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	•	Tot	al \$	8436.54
This notice was		signed atBவு ர				, on this,
the <u>14th</u> da	ay ofmay	_ , 19 <u> </u>				
Signature for	L. RIVERA	DY	Title		EVENL 2-Ø1-	E OFFICER 2625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

(x,y) = (x,y) + (x,ying the agreed region testing receiving from the enjoying colour gallwidt ar are contribited to onne, de les cale di**viso dessa come**nçate la Capacita en adold que rekate la casa tembre en com Enter and variety with the Contract of the Con

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(Rev. 10-2000)

8726

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Residence STEVENSVILLE, MD 21666 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. n/a n/a 1600 Kind of Tax (a) (b) (c) (d) (e) (f) Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617						
Certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on			ial Number		For Us	e by Recording Office
Residence STEVENSVILLE, MD 21666 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. n/a n/a 1600 Kind of Tax (a) (b) (c) (d) (e) (f) Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617			52911118	8		
COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. 1600 Kind of Tax Tax Period Ending (b) (c) (c) (d) (e) (f) 941 09/30/1990 52-1416025 11/26/1990 12/26/2000 8436.1 ***********************************	of the Internal Revenue Code has additions. Therefore, the lien pro-additions has been released. The internal revenue tax lien was filed 1991, is authorized to not these taxes and additions. Name of Taxpayer ALFRED B MACKOWN JR	satisfied the taxes list vided by Code section e proper officer in the lon May 28 ote the books to show	ted below and all st 6321 for these tax office where the no	atutory es and tice of		RECEIVED CLERK, CIRCUIT COURT 2005 MAR 28 PM 2: 39 OUEEN ANNE'S COUNTY
N/a n/a 1600 Tax Feriod Identifying Number Assessment Column C	STEVENSVILLE, COURT	RECORDING INF	ORMATION:			
Kind of Tax (a) Carrier (b) Identifying Number (c) Last Day for Refiling (d) Last Day for Refiling (e) 11/26/1990 12/26/2000 8436.3 Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 Total \$ 8436.						
941 09/30/1990 52-1416025 11/26/1990 12/26/2000 8436.	Tax Period Kind of Tax Ending	Identifying Number	Assessment	R	efiling	of Assessment
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 Total \$ 8436.			<u> </u>			8436.54
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY Total CENTREVILLE, MD 21617 Politimore MD						
This notice was prepared and signed at Baltimore, MD, on the	CLERI QUEEN	N ANNE'S COUNT	Y	_	Total	\$ 8436.54
the23rd_day of _March, _2005.		gned at	altimore, MI)		, on this,
Signature Cherwool Title Director, Payment Compliance	Signature CSher	wood	Title Dir	ector		